




LEE COUNTY, TEXAS
2023-2024 ADOPTED BUDGET
VERSION A

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,170,531 which is a 9.51% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$372,092.

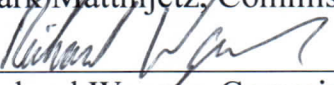
Court Members Voting Aye:



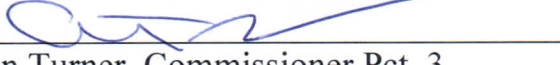
Frank J. Malinak, III, County Judge

Absent

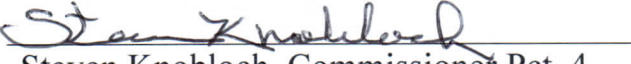
Mark Matthijetz, Commissioner Pct. 1



Richard Wagner, Commissioner Pct. 2



Alan Turner, Commissioner Pct. 3



Steven Knobloch, Commissioner Pct. 4

Court Members Voting Nay:

Frank J. Malinak, III, County Judge

Mark Matthijetz, Commissioner Pct. 1

Richard Wagner, Commissioner Pct. 2

Alan Turner, Commissioner Pct. 3

Steven Knobloch, Commissioner Pct. 4

	<u>2022</u>	<u>2023</u>
Property Tax Rate Comparison	\$0.6040/100	\$0.5751/100
No-New-Revenue Tax Rate	\$0.5792/100	\$0.5369/100
No-New-Revenue M&O Tax Rate	\$0.5821/100	\$0.5344/100
Voter Approval Tax Rate*	\$0.6245/100	\$0.5751/100
*net of sales tax adjustment rate		
Debt Rate	\$0.0374/100	\$0.0313/100

The total net outstanding General Obligation Refunding Bonds debt on January 1, 2024 will be \$2,690,000.

LEE COUNTY BUDGET



2023-2024 FISCAL YEAR

BUDGET OF LEE COUNTY, TEXAS
FOR THE FISCAL YEAR END 9/30/2024

COUNTY JUDGE – FRANK J. MALINAK, III

COMMISSIONER PCT. #1 – MARK MATTHIJETZ

COMMISSIONER PCT. #2 – RICHARD WAGNER

COMMISSIONER PCT. #3 – ALAN TURNER

COMMISSIONER PCT. #4 – STEVEN KNOBLOCH

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SECTION I

INTRODUCTION

The Lee County Budget document consists of an introduction section, community profile, and a financial section which includes the budget summary and also detail of all expenditures and income.

The County Judge is the chief budget officer of Lee County.

The community profile section of this document includes statistical and historical data from Lee County, a county organizational chart and a current list of officials of Lee County.

The financial section details county policies and objectives in budgeting, accounting, auditing, and financial planning.

The budget summary section includes a fund overview, fund summaries, and information on revenues and expenses. This section also includes property tax information, maximum salary for budgeted positions and debt service information.

The budget detail section includes line item detail of all revenues and expenditures. A section is also provided to enter line item transfers and budget amendments.

LEE COUNTY OFFICIALS

<u>Title</u>	<u>Name</u>
Judge, 21st Judicial District Court	Carson Campbell
Judge, 335th Judicial District Court	Reva Towslee Corbett
County Judge	Frank J. Malinak, III
Commissioner, Precinct #1	Mark Matthijetz
Commissioner, Precinct #2	Richard Wagner
Commissioner, Precinct #3	Alan Turner
Commissioner, Precinct #4	Steven Knobloch
County Clerk	Sharon Blasig
District Clerk	Lisa Teinert
County Treasurer	Melinda Krause
County & District Attorney	Martin Placke
Tax Collector	David Matthijetz
Sheriff	Garrett Durrenberger
Constable, Precinct #2	Adam Gonzales, Jr.
Constable, Precinct #3	Billy Stephens
Constable, Precinct #4	Steven Pohorelsky
Justice of the Peace, Precinct #2	Michael York
Justice of the Peace, Precinct #3	Don Milburn
Justice of the Peace, Precinct #4	Danita Smith
County Auditor	Jared Albrecht
County Extension Agent – Agriculture	Geri Kline
County Extension Agent – H.E.	Tonya Poncik

LEE COUNTY PROFILE

The county seat is located in Giddings, Texas. Lee County was created on April 14, 1874 from portions of Washington, Burleson, Bastrop and Fayette Counties and organized on July 27, 1874. Lee County has 629 square miles, 481 miles of county roads, 8 taxing entities and approximately 125 county employees.

County services and responsibilities include but are not limited to:

- Building and maintaining county roads
- Operating the judicial system
- Registering voters and holding elections
- Maintaining public records
- Providing law enforcement
- Operating a jail
- Issuing vehicle registrations
- Collections of property taxes (for all 8 taxing entities)
- Providing health and social services to the indigent
- Veterans services
- Recycling program
- Supplementing EMS and Volunteer Fire Departments

Demographics:

2020 Census Population: 17,480

Racial Composition: White – 62.9%

Black – 9.9%

Hispanic – 25.6%

Other – 1.6%

Median household income: \$60,750

Source: U.S. Census

LEE COUNTY POLICIES

The Lee County Commissioners Court adopted the following policies for officials and department heads. This will allow the officials to have guidelines regarding Lee County's Policies.

I FINANCIAL POLICY (Commissioners' Court Approved August 14, 2023)

Please see Section IV

II MEAL EXPENSE

Per the Lee County Personnel Policy, employees will receive Per Diem in the amount of \$35.00 per day (\$26.50 for travel days) for overnight stays for county related travel expenses. For Non-overnight travel, employees will receive \$15.00 for meals.

III CREDIT CARD USE (Commissioners' Court Approved August 14, 2023)

Lee County has a credit card that may be checked out at the County Treasurer's office. All transactions must be pre-authorized in writing by the Lee County Treasurer's Office. Use of the credit card is limited to emergencies or lodging for conferences/training. All transactions other than lodging are subject to special permission by the Lee County Treasurer. Any person that makes an unauthorized transaction may have their credit card use privilege revoked by the Treasurer. All purchasing rules apply to credit card purchases. (Local Government Code Sec. 262)

All receipts for purchases made on the credit card must be given to the County Treasurer's Office within 24 hours of transaction or 10 days if being used for traveling purposes. The Lee County Treasurer's office will only make payments supported by itemized receipts. Any person that does not turn in itemized receipts will be subject to paying the late fees or research fees charged by the credit card company that result from the unpaid balance portions.

Personal credit card transactions are not authorized. **(Reimbursements for personal purchases are not allowed.)**

IV PURCHASE ORDER PROCEDURES AND POLICY

When approving this budget, the Lee County Commissioners' Court adopts the following purchasing policies:

1. All purchasing scenarios require that affected line items do in fact have sufficient funds to cover the desired purchase.
2. If needed, line item transfers must be done prior to purchase and submitting the purchase order
3. Purchases of \$50,000.00 and above (for all departments in one budget year from one vendor) must go through the advertising process requesting sealed bids after submitting the initial purchase order form unless purchased through a cooperative that has already done the bidding.

Exemptions from the purchase order process:

1. All food, medical care and medical supplies for the jail.
2. All labor, service, repair items, and intangibles.

LEE COUNTY INDEBTEDNESS STATEMENT

The following are outstanding notes, bonds and/or loans that were outstanding as shown below:

Due to: Wilmington Trust, Dallas, Texas

For: Lee County Law Enforcement Center

Lee County, Texas General Obligation Refunding Bonds, Series 2015

Department: Interest & Sinking Fund

Original Amount: \$7,375,000.00

Original Date: April 14, 2015

September 30, 2023 Balance: \$2,690,000.00

The above figures are all of the loans, bonds, notes, or other such encumbrances of Lee County, Texas at the time this budget was filed with the County Clerk. The above does not take into consideration lease/purchase agreements for automobiles, equipment, computer contracts, or any other financial contract that the county may be responsible for paying.

FINANCIAL SECTION

Lee County's budget and financial policies serve as a basis for overall fiscal management of the county's resources. These policies are designed to guide elected officials and department heads in controlling and maintaining fiscal stability. Goals and objectives are incorporated into policy statements. Policies will be re-evaluated as needed to provide the necessary structure for achieving these goals.

Budget, Accounting, Auditing, and Financial Planning Strategies

1. A comprehensive budget will be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year. This policy is in accordance with Local Government Code 111.003 and provides the governing body and the general public with the necessary financial information for considering the overall financial aspects of the county.
2. The annual budget document will be prepared in a manner understandable to the general public and the governing body. The objective of this policy is to provide a more informative and comprehensive budget document consisting of financial data, policy statements, and pertinent issues that affect the decisions being made.
3. The annual external audit is important for accounting, bond issue and grant requirements. Lee County Commissioners' Court has appropriated necessary funds to provide for an annual external audit.
4. A system of internal controls shall be maintained to monitor revenues and expenditures on a continual basis. A monthly budget and cash balance statement is prepared and distributed.

5. Investments shall be maintained in accordance with Lee County Investment Policy. The portfolio shall achieve sufficient liquidity as to meet the county's obligations as they become due.

6. Fixed assets shall be safeguarded by properly tagging, recording and classifying the asset. An inventory of assets is to be maintained which includes the description, date of acquisition, cost, location and inventory tag number. Periodic inspections of inventory shall be conducted. Capitalization criteria for fixed assets is a minimum cost of \$5,000.00 and a useful life of two years or more.

Capital Improvement Projects

7. Capital projects should be developed to demonstrate the need for the project and the short and long-term effects on the community. Capital projects shall be developed to include the impact of implementation on future annual operating budgets. Project plans should also include estimates of future revenues that may be included.

Debt Management

8. Prior to the issuance of any debt (certificates of obligation, general obligation, tax anticipation notes or lease purchase agreements), consideration shall be given to the tax rate requirements for the new debt and the overall county debt. The finance period for capital projects through the issuance of bonds shall not exceed the useful life of the asset.

GOVERNMENT FUNDS OVERVIEW

General Fund

(Fund 1000 and 1001)

The general fund is the general operating fund of the county. The general operating fund accounts for all resources not required to be accounted for in other funds. This fund provides for the general government or daily operations for the county. The primary sources of revenue in the general fund are ad valorem taxes.

Road & Bridge Funds

(Funds 1501-1514)

Special Road Tax funds are received from ad valorem taxes (\$.1167 per \$100 valuation). In addition to the Special Road Tax, state funding, auto registration and interest must be used only for maintenance, construction, repair of roads and bridges and associated costs (such as labor, supplies, etc.) in Lee County. The Road & Bridge Funds also receive a portion of the General Fund ad valorem taxes and fines to be spent on roads and bridges.

Dedicated Funds

(Fund 2810-2891)

Funds specifically required to account for revenues and expenditures restricted for specific purposes. Dedicated funds include:

Law Enforcement Education, Vehicle Inventory Tax, Donations for special projects, JP Technology and Judicial Efficiency (TP), Courthouse Security Fund and other funds as specified by law.

Debt Service Funds

(Fund 6000)

The debt service fund is used to account for the payment of principal and interest on general long-term debt. Primary sources of revenue include ad valorem taxes and interest income.

Capital Projects Funds

(Fund 7000)

Funds specifically designed to account for the acquisition or construction of major capital facilities and major capital improvements.

Agency Funds

(Fund 8800 and 8900)

Agency funds contain resources held by the County in a custodial capacity for individuals, private organizations and other governments.

Special Revenue Funds

Funds specifically to account for revenues and expenditures that require (1) special funding; (2) are required by law; and/or (3) accounting requirements. These funds include:

(Fund 1002)-Child Safety Fund

(Fund 1003)-JV Delinquent Prevention Fund

(Fund 1200)-Economic Development

(Fund 1700)-Indigent Health Care

(Fund 1800)-County Law Library

(Fund 1900)-Recycling

(Fund 2000)-Court Appointed Attorney

(Fund 2100)-Right-of-Way

(Fund 2200)-Lee Co. Historical Commission

(Fund 2300)-County Clerk Records Mgmt.

(Fund 2403)-Courthouse Restoration Ph. III

(Fund 2500)-Hot Check Fund

(Fund 2600)-Sheriff's Office Confiscation

(Fund 2700)-Lee Memorial Hospital

(Fund 3000)-County Attorney Special Accts.

(Fund 3010)-Controlled Subs. Reimb. Fund

(Fund 3400)-SO Gambling Seizure Funds

(Fund 3401)-CA Gambling Seizure Funds

(Fund 3500)-HAVA Grant Fund

(Fund 3600)-Fletcher Buildings

(Fund 3700)-Election Contract Fund

(Fund 3900)-Flood Grant Fund

(Fund 4001)-American Rescue Plan Act

(Fund 4002)-Local Assistance & Tribal Consistency Fund

(Fund 4050)-Opioid Abatement Settlement Fund

(Fund 4060)-Rural Sheriff's Office Assist. Grant

(Fund 4061)-Rural Prosecutor's Office Salary Assist. Grant

LEE COUNTY, TEXAS
 2023 TAX YEAR REVENUE (VAR ADJUSTED)
FISCAL YEAR END 9/30/2024 BUDGET

	<u>General Fund</u>	<u>Lateral Road</u>
CERTIFIED NET TAXABLE VALUE	<u>\$ 2,468,265,545.00</u>	<u>\$2,462,756,643.00</u>
	\$ 2,468,265,545.00	\$2,462,756,643.00
FREEZE CEILING	\$ 386,719,529.00	\$ 386,719,529.00
TRANSFER ADJUSTMENT	<u>\$ 178,085.00</u>	<u>\$ 76,238.00</u>
TAXABLE VALUE	<u>\$ 2,081,367,931.00</u>	<u>\$2,075,960,876.00</u>

	<u>COUNTY</u>	<u>LATERAL ROAD</u>	<u>INT. & SINKING</u>
Assessed Valuation	\$ 2,081,367,931.00	\$2,075,960,876.00	\$ 2,081,367,931.00
Rate per \$100	0.4271	0.1167	0.0313
Tax	\$ 8,889,522.43	\$ 2,422,646.34	\$ 651,468.16
Freeze Ceiling Tax(Estimate)	\$ 1,100,000.00	\$ 330,000.00	\$ 83,000.00
Total Tax For 2023	\$ 9,989,522.43	\$ 2,752,646.34	\$ 734,468.16
Less Current Delinquent(est. 3% at Year End)	\$ 299,685.67	\$ 82,579.39	\$ 22,034.04
Estimated Current Income	\$ 9,689,836.76	\$ 2,670,066.95	\$ 712,434.12
Plus: Prior Year Collections	<u>\$ 150,000.00</u>	<u>\$ 50,000.00</u>	<u>\$ 15,000.00</u>
TOTAL TAX INCOME	\$ 9,839,836.76	\$ 2,720,066.95	\$ 727,434.12

<u>ALLOCATION OF COUNTY TAXES</u>	<u>RATE</u>	<u>COUNTY TAX</u>	<u>LATERAL ROAD</u>
General Fund	98.000%	\$ 9,496,040.03	
Road & Bridge	<u>2.000%</u>	<u>\$ 193,796.74</u>	<u>\$ 2,670,066.95</u>
	100.000%	9,689,836.76	
<u>Road and Bridge Allocation</u>			
Road & Bridge #1	25.00%	\$ 48,449.18	\$ 534,013.39
Road & Bridge #2	25.00%	\$ 48,449.18	\$ 640,816.07
Road & Bridge #3	25.00%	\$ 48,449.18	\$ 827,720.76
Road & Bridge #4	<u>25.00%</u>	<u>\$ 48,449.18</u>	<u>\$ 667,516.74</u>
	100.00%	\$ 193,796.74	\$ 2,670,066.95

GENERAL AD VALOREM	0.4271	Lateral Distribution:	R & B #1	20%
LATERAL ROAD	0.1167		R & B #2	24%
INTEREST & SINKING	<u>0.0313</u>		R & B #3	31%
			R & B #4	25%
TOTAL TAX RATE	0.5751			

LEE COUNTY 2022-2023 BUDGET ANALYSIS

FUND #	FUND	Est. Bal. 9/30/22	Receipts	Financing Proceeds	Transfers In	Transfers Out	Expenses	Est. Bal. 9/30/23
1000	General	\$ 13,000,000.00	\$ 12,500,000.00	\$ -	\$ -	\$ 2,728,577.00	\$ 11,507,150.00	\$ 11,264,273.00
1002	Child Safety Fund	\$ 13,394.00	\$ 146.00	\$ -	\$ -	\$ -	\$ -	\$ 13,540.00
1200	Economic Development	\$ 211,543.00	52,406.00	-	-	-	19,868.00	\$ 244,081.00
1501	R&B Precinct #1	\$ 691,056.00	1,289,481.00	-	44,600.00	-	935,365.00	\$ 1,089,772.00
1502	R&B Precinct #2	\$ 1,727,912.00	856,018.00	-	44,600.00	-	1,056,314.00	\$ 1,572,216.00
1503	R&B Precinct #3	\$ 1,761,157.00	1,090,307.00	-	44,600.00	-	1,432,103.00	\$ 1,463,961.00
1504	R&B Precinct #4	\$ 1,234,981.00	877,666.00	-	44,600.00	-	1,229,499.00	\$ 927,748.00
1700	Indigent Health Care	\$ 199,496.00	14,221.00	-	220,000.00	-	252,724.00	\$ 180,993.00
1800	County Law Library	\$ 22,689.00	11,231.00	-	-	-	1,500.00	\$ 32,420.00
1900	Recycling	\$ 17,396.00	1,812.00	-	60,000.00	-	43,000.00	\$ 36,208.00
2000	Court Appt. Atty.	\$ 256,029.00	21,000.00	-	-	-	42,000.00	\$ 235,029.00
2100	Right of Way	\$ 32,287.00	675.00	-	-	-	-	\$ 32,962.00
2200	Lee Co. Historical Commission	\$ 11,212.00	745.00	-	500.00	-	149.00	\$ 12,308.00
2300	Records Management (Co.Clk)	\$ 88,285.00	43,500.00	-	-	-	55,656.00	\$ 76,129.00
2403	Courthouse Restoration Ph. III	\$ 113,012.00	945,000.00	-	2,121,649.00	-	3,000,000.00	\$ 179,661.00
2500	Hot Check Fund (Co. Atty.)	\$ 55,453.00	630.00	-	-	-	5,850.00	\$ 50,233.00
2600	Sheriff Special Fund	\$ 10,356.00	13,200.00	-	-	-	500.00	\$ 23,056.00
2700	Hospital Dist. Account	\$ 79.00	-	-	-	-	-	\$ 79.00

LEE COUNTY 2022-2023 BUDGET ANALYSIS

FUND #	FUND	Est. Bal. 9/30/22	Receipts	Financing Proceeds	Transfers In	Transfers Out	Expenses	Est. Bal. 9/30/23
	DEDICATED FUNDS							
2810	Judicial Education Fund	\$ 3,700.00	360.00	-	-	-	375.00	\$ 3,685.00
2820	Child Abuse Prevention Fund	\$ 5,851.00	150.00	-	-	-	-	\$ 6,001.00
2830	JP Technology Fund	\$ 107,921.00	15,005.00	-	-	-	17,000.00	\$ 105,926.00
2831	District Clerk Techology Fund	\$ 1,586.00	337.00	-	-	-	-	\$ 1,923.00
2832	District Court Tech/Arch Fund	\$ 1,415.00	216.00	-	-	-	-	\$ 1,631.00
2833	County Clerk Technology Fund	\$ 15,141.00	908.00	-	-	-	900.00	\$ 15,149.00
2834	Video Fee Fund	\$ 7,549.00	465.00	-	-	-	515.00	\$ 7,499.00
2835	Family Protection Fees Fund	\$ 1,905.00	40.00	-	-	-	-	\$ 1,945.00
2836	TP Reimbursement Fee Fund	\$ 2,983.00	1,950.00	-	-	-	-	\$ 4,933.00
2840	Sheriff's LEOSE Fund	\$ 77.00	2,804.00	-	-	-	2,800.00	\$ 81.00
2842	Constable Pct. #2 LEOSE Fund	\$ 7,036.00	795.00	-	-	-	600.00	\$ 7,231.00
2843	Constable Pct. #3 LEOSE Fund	\$ 1,416.00	582.00	-	-	-	1,100.00	\$ 898.00
2844	Constable Pct. #4 LEOSE Fund	\$ 26.00	574.00	-	-	-	-	\$ 600.00
2845	Homeland Security	\$ 1,662.00	34.00	-	-	-	-	\$ 1,696.00
2850	Judicial Efficiency Fund	\$ 16,295.00	474.00	-	-	-	-	\$ 16,769.00
2855	Court Reporter (STENO) Fund	\$ 7,825.00	7,934.00	-	-	-	4,000.00	\$ 11,759.00
2856	County Jury Fund	\$ 3,038.00	3,470.00	-	-	-	-	\$ 6,508.00
2857	Guardianship Fund	\$ 24,835.00	4,020.00	-	-	-	-	\$ 28,855.00
2858	Pre-Trial Diversion Fund	\$ 36,714.00	22,639.00	-	-	-	20,000.00	\$ 39,353.00
2859	Ignition Interlock Fund	\$ 1,247.00	732.00	-	-	-	-	\$ 1,979.00
2860	Local Truancy Prvntn&Diversion	\$ 35,445.00	14,972.00	-	-	-	-	\$ 50,417.00
2861	County Specialty Court	\$ 2,948.00	1,439.00	-	-	-	-	\$ 4,387.00
2862	Truancy Court	\$ 101.00	2.00	-	-	-	-	\$ 103.00
2865	Language Access Fund	\$ 1,296.00	1,651.00	-	-	-	-	\$ 2,947.00
2867	Court Facility Fund	\$ 4,405.00	6,212.00	-	-	-	-	\$ 10,617.00
2868	Justice Court Support Fund	\$ 5,292.00	6,002.00	-	-	-	-	\$ 11,294.00
2870	County Clerk Archive Fund	\$ 461,848.00	45,100.00	-	-	-	212,000.00	\$ 294,948.00
2872	Court Record Preservation Fund	\$ 3,633.00	234.00	-	-	-	3,000.00	\$ 867.00
2873	District Clerk Records Preservation	\$ 7,604.00	9,791.00	-	-	-	10,000.00	\$ 7,395.00
2876	County Records Management Fund	\$ 6,493.00	2,746.00	-	-	-	7,000.00	\$ 2,239.00
2878	Vital Statistics Preservation Fund	\$ 4,623.00	1,007.00	-	-	-	1,095.00	\$ 4,535.00
2880	Courthouse Security Fund	\$ 112,413.00	28,859.00	-	-	-	13,821.00	\$ 127,451.00
2885	Justice Court Security Fund	\$ 2,238.00	496.00	-	-	-	433.00	\$ 2,301.00
2890	Tax Collector VIT Fund	\$ 3,198.00	66.00	-	-	-	-	\$ 3,264.00
2891	Blood Draw Fund	\$ 146.00	54.00	-	-	-	-	\$ 200.00

LEE COUNTY 2022-2023 BUDGET ANALYSIS

FUND #	FUND	Est. Bal. 9/30/22	Receipts	Financing Proceeds	Transfers In	Transfers Out	Expenses	Est. Bal. 9/30/23
3000	County Attorney Spec. Acct.	\$ 61,082.00	26,200.00	-	-	-	14,700.00	\$ 72,582.00
3010	Controlled Subs. Reimb. Fund	\$ -	720.00	-	-	-	-	\$ 720.00
3400	SO Gambling Seizure Fund	\$ 3,044.00	119.00	-	-	-	-	\$ 3,163.00
3401	CA Gambling Seizure Fund	\$ 2,938.00	3,514.00	-	-	-	-	\$ 6,452.00
3600	Fletcher Buildings Fund	\$ 44,494.00	5,385.00	-	10,000.00	-	8,000.00	\$ 51,879.00
3900	Flood Grant Fund	\$ 5,453.00	140,700.00	-	138,028.00	-	150,255.00	\$ 133,926.00
4001	American Rescue Plan Act Fund	\$ 1,980,027.00	36,000.00	-	-	-	900,000.00	\$ 1,116,027.00
4002	Local Assistance & Tribal Consistency Fund	\$ 50,000.00	50,000.00	-	-	-	-	\$ 100,000.00
4050	Opioid Abatement Settlement	\$ -	9,561.00	-	-	-	-	\$ 9,561.00
6000	Interest & Sinking Fund	\$ 41,553.00	768,587.00	-	-	-	712,140.00	\$ 98,000.00
7000	Capital Improvements	\$ 783,365.00	-	-	-	-	138,000.00	\$ 645,365.00
TOTALS		\$ 23,318,198.00	\$ 18,940,944.00	\$ -	\$ 2,728,577.00	\$ 2,728,577.00	\$ 21,799,412.00	\$ 20,459,730.00

Lee County Salary Worksheet 2023-2024 Budget Version A	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	FICA Annual	Retirement
	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Amount	County Match
													7.65%	10.33%
COUNTY JUDGE (400)														
Elected Official	650.00	-	-	650.00	4,434.66	61,666.00	650.00	-	-	650.00	4,479.00	62,198.00	4,758.15	6,425.06
Elected Official State Supplement	-	-	-	-	2,100.00	25,200.00	-	-	-	-	2,100.00	25,200.00	1,927.80	2,603.16
1st Administrative Assistant	-	-	-	650.00	19.52	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Overtime	-	-	-	-	-	412.00	-	-	-	-	-	412.00	31.52	42.56
Department Total						128,538.00						129,476.00	9,904.92	13,374.88
COMMISSIONERS COURT (401)														
Elected Official Pet 1	350.00	-	-	650.00	4,913.66	63,814.00	350.00	-	-	650.00	4,962.83	64,404.00	4,926.91	6,652.94
Elected Official Pet 2	350.00	-	-	650.00	4,913.66	63,814.00	350.00	-	-	650.00	4,962.83	64,404.00	4,926.91	6,652.94
Elected Official Pet 3	350.00	-	-	650.00	4,913.66	63,814.00	350.00	-	-	650.00	4,962.83	64,404.00	4,926.91	6,652.94
Elected Official Pet 4	350.00	-	-	650.00	4,913.66	63,814.00	350.00	-	-	650.00	4,962.83	64,404.00	4,926.91	6,652.94
Department Total						255,256.00						257,616.00	19,707.64	26,611.76
COUNTY CLERK (403)														
Elected Official	350.00	-	-	650.00	4,547.16	59,416.00	350.00	-	-	650.00	4,592.66	59,962.00	4,587.10	6,194.08
Chief Deputy / (pd \$75 per month Interpreter)	-	-	-	650.00	19,524.00	41,260.00	-	-	-	650.00	19,719.2	42,566.00	3,256.30	4,397.07
Deputy	-	-	-	650.00	19,279.8	40,752.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Deputy (pd \$50 per mo from Fund 2300)	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Overtime	-	-	-	-	-	206.00	-	-	-	-	-	206.00	15.76	21.28
Department Total						261,085.00						263,566.00	20,162.84	27,226.39
VETERANS' SERVICES (405)														
Veterans Officer (Includes \$600 annual telephone allowance)	-	-	-	-	1,187.50	14,250.00	-	-	-	-	1,198.87	14,387.00	1,100.61	1,486.18
Assistant Officer	-	-	-	-	1,102.50	13,230.00	-	-	-	-	1,113.52	13,363.00	1,022.27	1,380.40
Department Total						27,480.00						27,750.00	2,122.88	2,866.58
NON-DEPARTMENTAL (409)														
Fire Department Mechanic	-	-	-	-	570.33	6,844.00	-	-	-	-	576.04	6,913.00	528.85	714.12
Magistrate Interpreters Temp / Seasonal	-	-	-	-	-	1,000.00	-	-	-	-	-	200.00	15.30	-
						7,844.00						7,113.00	544.15	714.12
IT DEPARTMENT (420)														
IT Director	-	-	-	650.00	27,887.6	58,657.00	-	-	-	650.00	28,166.4	59,237.00	4,531.64	6,119.19
Overtime	-	-	-	-	-	500.00	-	-	-	-	-	500.00	38.25	51.65
Department Total						59,157.00						59,737.00	4,569.89	6,170.84
HUMAN RESOURCES (425)														
HR Clerk (Up to 20 hours per week)	-	-	-	325.00	19,524.00	20,630.00	-	-	-	325.00	19,719.2	20,833.00	1,593.73	2,152.05
Department Total						20,630.00						20,833.00	1,593.73	2,152.05
COUNTY COURT (426)														
Bailiff - County Court	-	-	-	-	300.00	3,600.00	-	-	-	-	300.00	3,600.00	275.40	371.88
Bailiff - Reserve Constable	-	-	-	-	300.00	3,600.00	-	-	-	-	300.00	3,600.00	275.40	371.88
Court Reporters	-	-	-	-	-	2,500.00	-	-	-	-	-	2,500.00	191.25	258.25
Visting Judges Temp / Seasonal	-	-	-	-	-	500.00	-	-	-	-	-	500.00	38.25	-
Interpreters Temp / Seasonal	-	-	-	-	-	700.00	-	-	-	-	-	700.00	53.55	-
Department Total						10,900.00						10,900.00	833.85	1,002.01

Lee County Salary Worksheet 2023-2024 Budget Version A	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	FICA Annual	Retirement
	Monthly	Monthly	Monthly	Monthly	Maximum	Maximum	Monthly	Monthly	Monthly	Monthly	Maximum	Maximum	Amount	County
	Expense	Clothing	Certification	Salary	Mo./Hrly.	Annual Salary	Expense	Clothing	Certification	Salary	Annual Salary	Annual Salary	7.65%	10.33%
Allowance	Allowance	Pay	Adjustment	Salary	Salary	Annual Salary	Allowance	Allowance	Pay	Adjustment	Salary	Annual Salary	7.65%	10.33%
DISTRICT COURT (435)														
District Judge #21	-	-	-	-	300.00	3,600.00	-	-	-	-	300.00	3,600.00	275.40	-
Court Reporter	-	-	-	162.50	1,097.29	13,330.00	-	-	-	162.50	1,108.20	13,461.50	1,029.81	1,390.58
District Judge #335	-	-	-	-	300.00	3,600.00	-	-	-	-	300.00	3,600.00	275.40	-
Court Reporter	-	-	-	162.50	1,097.29	13,330.00	-	-	-	162.50	1,108.20	13,461.50	1,029.81	1,390.58
Bailiff - District Court	-	-	-	-	400.00	4,800.00	-	-	-	-	400.00	4,800.00	367.20	495.84
Extra Bailiff Services	-	-	-	-	-	2,400.00	-	-	-	-	-	2,400.00	183.60	247.92
Court Reporter Fill-In	-	-	-	-	-	300.00	-	-	-	-	-	1,500.00	114.75	-
Court Coordinator	-	-	-	162.50	494.58	1,647.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Secretary #335	-	-	-	162.50	544.72	6,700.00	-	-	-	-	-	-	-	-
Court Coordinator #335	-	-	-	162.50	597.07	7,328.00	-	-	-	-	-	-	-	-
Interpreters - Temp / Seasonal	-	-	-	-	-	3,500.00	-	-	-	-	-	3,500.00	267.75	361.55
Visting Judge Temp / Seasonal	-	-	-	-	-	-	-	-	-	-	-	400.00	30.60	41.32
2 Metal Detector Attendants pd from Courthouse Security - Dedicated Funds (Fund 2880)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department Total						8,960.00	-	-	-	-	-	11,200.00	856.80	1,156.96
						69,495.00						99,589.00	7,618.57	9,388.85
DISTRICT CLERK (450)														
Elected Official	350.00	-	-	650.00	4,547.16	59,416.00	350.00	-	-	650.00	4,592.66	59,962.00	4,587.10	6,194.08
Chief Deputy	-	-	-	650.00	19,524.0	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Overtime	-	-	-	-	-	515.00	-	-	-	-	-	515.00	39.40	53.20
Department Total						220,642.00						222,767.00	17,041.71	23,011.85
JP#2 (452)														
Elected Official	350.00	-	-	650.00	4,547.16	59,416.00	350.00	-	-	650.00	4,592.66	59,962.00	4,587.10	6,194.08
Chief Clerk	-	-	-	650.00	19,524.0	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Clerk	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Clerk	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Interpreter - Temp / Seasonal	-	-	-	-	-	1,000.00	-	-	-	-	-	500.00	38.25	-
Overtime	-	-	-	-	-	3,500.00	-	-	-	-	-	3,500.00	267.75	361.55
Department Total						184,810.00						186,044.00	14,232.39	19,166.71
JP#3 (453)														
Elected Official	350.00	-	-	650.00	3,410.41	45,775.00	350.00	-	-	650.00	3,444.58	46,185.00	3,533.16	4,770.92
Chief Clerk	-	-	-	650.00	19,524.0	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Interpreter Temp / Seasonal	-	-	-	-	-	200.00	-	-	-	-	-	100.00	7.65	-
Department Total						87,235.00						87,951.00	6,728.26	9,075.02
JP#4 (454)														
Elected Official	350.00	-	-	650.00	4,547.16	59,416.00	350.00	-	-	650.00	4,592.66	59,962.00	4,587.10	6,194.08
Chief Clerk (Also paid \$600 per year from Fund 2859 - Ignition Interlock Fund)	-	-	-	650.00	19,524.0	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Clerk	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Interpreter Temp / Seasonal	-	-	-	-	-	200.00	-	-	-	-	-	100.00	7.65	-
Department Total						140,693.00						141,936.00	10,858.12	14,651.67

Lee County Salary Worksheet 2023-2024 Budget Version A	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	2023-2024	FICA Annual	Retirement
	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Monthly Expense Allowance	Monthly Clothing Allowance	Monthly Certification Pay	Salary Adjustment	Maximum Mo./Hrly. Salary	Maximum Annual Salary	Amount	County Match
													7.65%	10.33%
COUNTY ATTORNEY (475)														
Elected Official	350.00	-	-	650.00	840.00	14,930.00	650.00	-	-	650.00	848.41	18,631.00	1,425.28	-
Administrative Assistant	-	-	-	650.00	19,524.00	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Administrative Assistant	-	-	-	650.00	19,524.00	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Administrative Assistant	-	-	-	650.00	19,524.00	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
F/T Assistant CA/DA	-	-	-	650.00	7,710.74	93,179.00	-	-	-	650.00	7,787.85	94,105.00	7,199.04	9,721.05
Assistant C/D Attorney Prior Yr. 10 mo's pd from general fund	-	-	-	650.00	6,204.67	56,493.00	-	-	-	-	2,750.00	57,000.00	4,360.50	5,888.10
Part-Time Employee	-	-	-	-	-	618.00	-	-	-	-	-	618.00	47.28	63.84
Assistant Prosecutor Longevity Pay	-	-	-	-	-	-	-	-	-	-	416.67	5,000.00	382.50	516.50
Overtime	-	-	-	-	-	3,500.00	-	-	-	-	-	3,500.00	267.75	361.55
Assistant CA Paid from ARPA Fund 4001	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paid 12 months prior year, Paid 6 months current year	-	-	-	650.00	5,250.00	63,650.00	-	-	-	-	7,250.00	43,500.00	3,327.75	4,493.55
Assistant C/D Attorney (Prior Yr 3 mo pd from Pre-Trial Diversion)	-	-	-	-	6,204.67	18,615.00	-	-	-	-	-	14,500.00	1,109.25	1,497.85
Rural Prosecutor's Office Salary Assistance Grant Program														
Victim Assistance Coordinator	-	-	-	-	-	-	-	-	-	-	-	7,850.00	600.53	810.91
Victim Assistance Coordinator	-	-	-	-	-	-	-	-	-	-	-	7,850.00	600.53	810.91
Victim Assistance Coordinator	-	-	-	-	-	-	-	-	-	-	-	7,850.00	600.53	810.91
F/T Assistant CA/DA	-	-	-	-	-	-	-	-	-	-	-	12,000.00	918.00	1,239.60
Assistant CA/DA	-	-	-	-	-	-	-	-	-	-	-	72,441.00	5,541.74	7,483.16
Part-Time Investigator	-	-	-	-	-	-	-	-	-	-	-	40,000.00	3,060.00	4,132.00
Department Total						374,765.00						509,843.00	39,003.03	50,742.23
ELECTIONS (490)														
Elections Administrator	-	-	-	650.00	3,384.16	41,260.00	-	-	-	650.00	3,418.00	41,666.00	3,187.45	4,304.10
Election Workers - Temp / Seasonal	-	-	-	-	-	30,000.00	-	-	-	-	-	35,000.00	2,677.50	-
Overtime	-	-	-	-	-	-	-	-	-	-	-	10,000.00	765.00	-
Department Total						71,260.00						86,666.00	6,629.95	4,304.10
COUNTY AUDITOR (495)														
Appointed Official	350.00	-	-	650.00	5,845.83	75,000.00	350.00	-	-	650.00	5,904.29	75,702.00	5,791.21	7,820.02
1st Assitant Auditor	-	-	-	650.00	21,651.2	45,685.00	-	-	-	650.00	21,867.7	46,135.00	3,529.33	4,765.75
2nd Assitant Auditor	-	-	-	650.00	20,278.1	42,829.00	-	-	-	650.00	20,480.7	43,250.00	3,308.63	4,467.73
Overtime	-	-	-	-	-	1,000.00	-	-	-	-	-	1,000.00	76.50	103.30
Department Total						164,514.00						166,087.00	12,705.67	17,156.80
COUNTY TREASURER (497)														
Elected Official	350.00	-	-	650.00	4,547.16	59,416.00	350.00	-	-	650.00	4,592.66	59,962.00	4,587.10	6,194.08
Chief Deputy	-	-	-	650.00	19,524.00	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Part-Time Employee	-	-	-	-	-	5,150.00	-	-	-	-	-	5,150.00	393.98	532.00
Overtime	-	-	-	-	-	1,000.00	-	-	-	-	-	1,000.00	76.50	103.30
Department Total						146,643.00						147,986.00	11,320.95	15,286.97
TAX ASSESSOR / COLLECTOR (499)														
Elected Official	664.00	-	-	650.00	4,547.16	63,184.00	664.00	-	-	650.00	4,592.66	63,730.00	4,875.35	6,583.31
Chief Deputy	-	-	-	650.00	19,524.00	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Chief Deputy	-	-	-	650.00	19,524.00	41,260.00	-	-	-	650.00	19,719.2	41,666.00	3,187.45	4,304.10
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Deputy	-	-	-	650.00	18,829.9	39,817.00	-	-	-	650.00	19,018.2	40,208.00	3,075.92	4,153.49
Overtime	-	-	-	-	-	515.00	-	-	-	-	-	515.00	39.40	53.20
Department Total						345,304.00						348,617.00	26,669.25	36,012.16

Lee County Salary Worksheet 2023-2024 Budget Version A	2022-2023 Monthly Expense Allowance	2022-2023 Monthly Clothing Allowance	2022-2023 Monthly Certification Pay	2022-2023 Salary Adjustment	2022-2023 Maximum Mo./Hrly. Salary	2022-2023 Maximum Annual Salary	2023-2024 Monthly Expense Allowance	2023-2024 Monthly Clothing Allowance	2023-2024 Monthly Certification Pay	2023-2024 Salary Adjustment	2023-2024 Maximum Mo./Hrly. Salary	2023-2024 Maximum Annual Salary	FICA Annual Amount	Retirement County Match
													7.65%	10.33%
PUBLIC FACILITIES (510)		-	-										-	
Chief Maintenance	-	-	-	650.00	22,281.00	46,995.00	-	-	-	650.00	22,503.80	47,458.00	3,630.54	4,902.42
Custodian/Supervisor	-	-	-	650.00	20,685.00	43,675.00	-	-	-	650.00	20,891.80	44,105.00	3,374.04	4,556.05
Custodian	-	-	-	650.00	18,564.00	39,264.00	-	-	-	650.00	18,749.50	39,649.00	3,033.15	4,095.75
Temp / Seasonal	-	-	-	-	-	4,451.00	-	-	-	-	-	4,495.00	343.87	464.34
Overtime	-	-	-	-	-	515.00	-	-	-	-	-	515.00	39.40	53.20
Department Total						134,900.00						136,222.00	10,421.00	14,071.76
CONSTABLE #2 (552)														
Elected Official	350.00	-	-	650.00	4,547.16	59,416.00	350.00	-	-	650.00	4,592.66	59,962.00	4,587.10	6,194.08
Department Total						59,416.00						59,962.00	4,587.10	6,194.08
CONSTABLE #3 (550)														
Elected Official	350.00	-	-	650.00	4,547.16	59,416.00	350.00	-	-	650.00	4,592.66	59,962.00	4,587.10	6,194.08
Department Total						59,416.00						59,962.00	4,587.10	6,194.08
CONSTABLE #4 (554)														
Elected Official	350.00	-	-	650.00	4,547.16	59,416.00	350.00	-	-	650.00	4,592.66	59,962.00	4,587.10	6,194.08
Department Total						59,416.00						59,962.00	4,587.10	6,194.08
SHERIFF'S DEPT. (560)														
Elected Official - Sheriff	668.00	100.00	400.00	650.00	4,547.16	69,232.00	-	-	-	650.00	6,195.83	75,000.00	5,737.50	7,747.50
Chief Deputy	-	100.00	400.00	650.00	25,449.30	63,224.00	-	100.00	400.00	650.00	25,703.80	63,790.00	4,879.94	6,589.51
Captain Deputy	-	100.00	400.00	650.00	25,160.10	62,581.00	-	100.00	400.00	650.00	25,411.70	63,141.00	4,830.29	6,522.47
Sergeant/Deputy (Prior Year Lieutenant)	-	100.00	400.00	650.00	23,698.40	59,332.00	-	100.00	400.00	650.00	23,930.00	58,653.00	4,486.96	6,058.86
Sergeant/Deputy	-	100.00	400.00	650.00	23,161.40	58,138.00	-	100.00	400.00	650.00	23,393.00	58,653.00	4,486.96	6,058.86
Sergeant/Deputy	-	100.00	400.00	650.00	23,161.40	58,138.00	-	100.00	400.00	650.00	23,393.00	58,653.00	4,486.96	6,058.86
Sergeant/Deputy	-	100.00	400.00	650.00	23,161.40	58,138.00	-	100.00	400.00	650.00	23,393.00	58,653.00	4,486.96	6,058.86
Sergeant/Deputy	-	100.00	400.00	650.00	23,161.40	58,138.00	-	100.00	400.00	650.00	23,393.00	58,653.00	4,486.96	6,058.86
Sergeant/Deputy	-	100.00	400.00	650.00	23,161.40	58,138.00	-	100.00	400.00	650.00	23,393.00	58,653.00	4,486.96	6,058.86
Sergeant/Deputy (Prior Year Corporal/Deputy)	-	100.00	400.00	650.00	22,872.20	57,495.00	-	100.00	400.00	650.00	23,393.00	58,653.00	4,486.96	6,058.86
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	100.00	400.00	650.00	22,607.60	56,907.00	4,353.39	5,878.50
Deputy	-	100.00	400.00	650.00	22,383.80	56,410.00	-	1						

Lee County Salary Worksheet 2023-2024 Budget Version A	2022-2023 Monthly Expense Allowance	2022-2023 Monthly Clothing Allowance	2022-2023 Monthly Certification Pay	2022-2023 Salary Adjustment	2022-2023 Maximum Mo./Hrly. Salary	2022-2023 Maximum Annual Salary	2023-2024 Monthly Expense Allowance	2023-2024 Monthly Clothing Allowance	2023-2024 Monthly Certification Pay	2023-2024 Salary Adjustment	2023-2024 Maximum Mo./Hrly. Salary	2023-2024 Maximum Annual Salary	FICA Annual Amount	Retirement County Match
													7.65%	10.33%
JAIL (562)														
Jail Administrator	-	-	-	650.00	27.0431	56,900.00	-	-	-	650.00	27.3135	57,463.00	4,395.92	5,935.93
Lieutenant	-	-	-	650.00	24.5385	51,691.00	-	-	-	650.00	24.7838	52,201.00	3,993.38	5,392.37
Sergeant	-	-	-	650.00	22.0290	46,471.00	-	-	-	650.00	22.2492	46,929.00	3,590.07	4,847.77
Sergeant	-	-	-	650.00	22.0290	46,471.00	-	-	-	650.00	22.2492	46,929.00	3,590.07	4,847.77
Sergeant	-	-	-	650.00	22.0290	46,471.00	-	-	-	650.00	22.2492	46,929.00	3,590.07	4,847.77
Corporal	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Corporal	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Jailer	-	-	-	650.00	19.5930	41,404.00	-	-	-	650.00	19.7889	41,811.00	3,198.55	4,319.08
Head Cook	-	-	-	650.00	19.3935	40,989.00	-	-	-	650.00	19.5874	41,392.00	3,166.49	4,275.80
Cook	-	-	-	650.00	16.4430	34,852.00	-	-	-	650.00	18.9187	40,001.00	3,060.08	4,132.11
Temp / Seasonal Part-Time Cook	-	-	-	325.00	15.7185	16,673.00	-	-	-	325.00	18.9187	12,029.00	920.22	1,242.60
Maintenance	-	-	-	650.00	22.2810	46,995.00	-	-	-	650.00	22.5038	47,458.00	3,630.54	4,902.42
Overtime	-	-	-	-	-	105,000.00	-	-	-	-	-	105,000.00	8,032.50	10,846.50
Department Total						1,113,573.00						1,123,496.00	85,947.59	116,057.24
JUVENILE JUDGE (570)														
District Judge #21	-	-	-	-	200.00	2,400.00	-	-	-	-	200.00	2,400.00	183.60	-
District Judge #335	-	-	-	-	200.00	2,400.00	-	-	-	-	200.00	2,400.00	183.60	-
Department Total						4,800.00						4,800.00	367.20	-
EMERGENCY MANAGEMENT (580)														
Department Total	-	-	-	650.00	29.9603	62,968.00	-	-	-	650.00	30.2599	63,591.00	4,864.72	6,568.96
DPS (585)														
Secretary	-	-	-	650.00	18.7013	39,549.00	-	-	-	650.00	18.8883	39,938.00	3,055.26	4,125.60
Secretary	-	-	-	650.00	18.7013	39,549.00	-	-	-	650.00	18.8883	39,938.00	3,055.26	4,125.60
Overtime	-	-	-	-	-	4,120.00	-	-	-	-	-	4,120.00	315.18	425.60
Department Total						83,218.00						83,996.00	6,425.70	8,676.80
COUNTY EXTENSION SERVICE (665)														
CEA/Agriculture	350.00	-	-	-	1,519.40	22,433.00	350.00	-	-	-	1,534.59	22,616.00	1,730.13	-
CEA/FCS	350.00	-	-	-	1,519.40	22,433.00	350.00	-	-	-	1,534.59	22,616.00	1,730.13	-
Chief Deputy	-	-	-	650.00	19.5240	41,260.00	-	-	-	650.00	19.7192	41,666.00	3,187.45	4,304.10
Secretary	-	-	-	650.00	18.7013	39,549.00	-	-	-	650.00	19.7192	41,666.00	3,187.45	4,304.10
Overtime	-	-	-	-	-	618.00	-	-	-	-	-	618.00	47.28	63.84
Department Total						126,293.00						129,182.00	9,882.44	8,672.04
PERMITTING (634)														
Department Head	-	-	-	325.00	14.9801	31,484.00	-	-	-	325.00	15.1299	31,796.00	2,432.40	3,284.53
Longevity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Department Total						31,484.00						31,796.00	2,432.40	3,284.53

Lee County Salary Worksheet 2023-2024 Budget Version A	2022-2023 Monthly Expense Allowance	2022-2023 Monthly Clothing Allowance	2022-2023 Monthly Certification Pay	2022-2023 Salary Adjustment	2022-2023 Maximum Mo./Hrly. Salary	2022-2023 Maximum Annual Salary	2023-2024 Monthly Expense Allowance	2023-2024 Monthly Clothing Allowance	2023-2024 Monthly Certification Pay	2023-2024 Salary Adjustment	2023-2024 Maximum Mo./Hrly. Salary	2023-2024 Maximum Annual Salary	FICA Annual Amount		Retirement County Match	
													7.65%		10.33%	
911 (565)																
Department Head	-	-	-	325.00	14.9801	31,484.00	-	-	-	325.00	15.1299	31,796.00	2,432.40		3,284.53	
Department Total						31,484.00						31,796.00	2,432.40		3,284.53	
R & B #1 (Fund 1501)																
Foreman	-	-	-	650.00	23.3835	49,288.00	-	-	-	650.00	23.6173	49,774.00	3,807.72		5,141.66	
Mechanic	-	-	-	650.00	22.5435	47,541.00	-	-	-	650.00	22.7689	48,010.00	3,672.77		4,959.44	
Road Hand	-	-	-	650.00	21.2415	44,833.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Part-Time Road Hand 1/2 Time	-	-	-	325.00	20.0340	21,161.00	-	-	-	325.00	20.2343	21,369.00	1,634.73		2,207.42	
Overtime	-	-	-	-	-	3,090.00	-	-	-	-	-	3,090.00	236.39		319.20	
Department Total						250,555.00						250,457.00	19,159.99		25,872.24	
R & B #2 (Fund 1502)																
Foreman	-	-	-	650.00	23.3835	49,288.00	-	-	-	650.00	23.6173	49,774.00	3,807.72		5,141.66	
Mechanic	-	-	-	650.00	22.5435	47,541.00	-	-	-	650.00	22.7689	48,010.00	3,672.77		4,959.44	
Assistant Foreman	-	-	-	650.00	21.2415	44,833.00	-	-	-	650.00	21.4539	45,275.00	3,463.54		4,676.91	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Open 1/2 Time Position	-	-	-	325.00	20.0340	21,161.00	-	-	-	325.00	20.2343	21,369.00	1,634.73		2,207.42	
Overtime	-	-	-	-	-	4,000.00	-	-	-	-	-	4,000.00	306.00		413.20	
Department Total						293,786.00						296,642.00	22,693.14		30,643.15	
R & B #3 (Fund 1503)																
Foreman	-	-	-	650.00	23.3835	49,288.00	-	-	-	650.00	23.6173	49,774.00	3,807.72		5,141.66	
Mechanic	-	-	-	650.00	22.5435	47,541.00	-	-	-	650.00	22.7689	48,010.00	3,672.77		4,959.44	
Assistant Foreman	-	-	-	650.00	21.2415	44,833.00	-	-	-	650.00	21.4539	45,275.00	3,463.54		4,676.91	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Temp / Seasonal	-	-	-	-	-	500.00	-	-	-	-	-	500.00	38.25		51.65	
Overtime	-	-	-	-	-	5,500.00	-	-	-	-	-	5,500.00	420.75		568.15	
Department Total						316,946.00						320,011.00	24,480.87		33,057.17	
R & B #4 (Fund 1504)																
Foreman	-	-	-	650.00	23.3835	49,288.00	-	-	-	650.00	23.6173	49,774.00	3,807.72		5,141.66	
Mechanic	-	-	-	650.00	22.5435	47,541.00	-	-	-	650.00	22.7689	48,010.00	3,672.77		4,959.44	
Assistant Foreman	-	-	-	650.00	21.2415	44,833.00	-	-	-	650.00	21.4539	45,275.00	3,463.54		4,676.91	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Road Hand	-	-	-	650.00	20.0340	42,321.00	-	-	-	650.00	20.2343	42,738.00	3,269.46		4,414.84	
Overtime	-	-	-	-	-	2,000.00	-	-	-	-	-	2,000.00	153.00		206.60	
Department Total						270,625.00						273,273.00	20,905.41		28,229.13	

SECTION II

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

		LEE COUNTY		09/08/2023 11:53:14			
VERSION: 2024.01.R.A, 2024.01.E.A		2021	2022	Original	Amended	2023	2024
Fund Dept Line Description		Actual	Actual	Budget	Budget	Actual	Budget
1000 GENERAL FUND							
0310 TAXES							
1000.0310 3000 AD VALOREM - CURRENT		6,667,934.80	8,573,223.53	8,878,770.00	8,878,770.00	8,776,047.47	9,689,837.00
1000.0310 3010 DELIQUENT AD VALOREM TAXES		194,946.03	167,752.00	200,000.00	200,000.00	143,872.92	150,000.00
1000.0310 3060 SALES TAX - COUNTY		1,304,974.31	1,459,335.71	1,409,020.00	1,409,020.00	1,403,814.18	1,502,400.00
1000.0310 3061 SALES TAX - MIXED BEVERAGE		22,581.03	29,348.53	30,000.00	30,000.00	16,146.05	16,000.00
0310 TAXES		8,190,436.17	10,229,659.77	10,517,790.00	10,517,790.00	10,339,880.62	11,358,237.00
1000 GENERAL FUND							
0320 LCNS, PERMITS, & CERTS - BUSINESS							
1000.0320 3102 HEALTH & SANITATION PERMITS		62,775.00	65,995.00	67,000.00	67,000.00	68,775.00	67,000.00
1000.0320 3116 DVLPMT PERMIT (UNINCORP AR)		54,140.00	46,620.00	40,000.00	40,000.00	26,310.00	25,000.00
1000.0320 3117 SUBDIVISION PERMIT / FEES		22,320.00	38,500.00	40,000.00	40,000.00	5,650.00	10,000.00
1000.0320 3118 ROAD ENTRANCE PERMIT / FEES		3,325.00	2,875.00	3,000.00	3,000.00	2,650.00	3,000.00
1000.0320 3120 ROAD CROSSING PERMIT / FEES		5,000.00	15,310.00	12,000.00	12,000.00	42,985.00	12,000.00
0320 LCNS, PERMITS, & CERTS - BUSINESS		147,560.00	169,300.00	162,000.00	162,000.00	146,370.00	117,000.00
1000 GENERAL FUND							
0322 COUNTY SERVICES							
1000.0322 3181 PRISONER HOUSING - GENERAL		0.00	358,800.00	0.00	0.00	25,950.00	0.00
0322 COUNTY SERVICES		0.00	358,800.00	0.00	0.00	25,950.00	0.00
1000 GENERAL FUND							
0329 PAYMENTS IN LIEU OF TAXES							
1000.0329 3194 IN LIEU OF TAXES		18,581.00	19,156.65	19,000.00	19,000.00	26,606.32	19,000.00
0329 PAYMENTS IN LIEU OF TAXES		18,581.00	19,156.65	19,000.00	19,000.00	26,606.32	19,000.00
1000 GENERAL FUND							
0330 GRANTS & AID / REVN SHARING							
1000.0330 3200 FEDERAL - GENERAL GOVERNMENT		802.50	468.00	0.00	0.00	48,438.77	0.00
1000.0330 3250 FEDERAL - FEMA DISASTER		4,592.62	0.00	0.00	0.00	0.00	0.00
1000.0330 3307 STATE - 911 GRANT		58,923.75	59,755.00	60,000.00	60,000.00	45,692.63	60,000.00
1000.0330 3308 STATE - VINE		7,007.23	7,028.38	7,055.00	7,055.00	4,195.83	7,055.00
1000.0330 3309 STATE - SCAAP GRANT		0.00	0.00	5,000.00	5,000.00	18,236.00	5,000.00
1000.0330 3310 STATE - STEP GRANT		0.00	2,521.46	0.00	0.00	0.00	0.00
1000.0330 3321 STATE - INDIGENT DEFENSE		27,040.00	25,480.00	26,000.00	26,000.00	25,075.00	26,000.00
1000.0330 3323 STATE - EMPLOYEE WELLNESS PRGM		630.00	420.00	500.00	500.00	270.00	500.00
1000.0330 3356 STATE - JURY REIMBURSEMENT		3,298.00	6,188.00	5,000.00	5,000.00	5,304.00	10,000.00
1000.0330 3366 STATE - SALARY SPPLMNT (CO ATTN)		27,500.01	36,666.68	27,500.00	27,500.00	18,333.35	27,500.00
1000.0330 3367 STATE - SALARY SPPLMNT (CO JUDGE)		26,809.26	26,717.21	25,200.00	25,200.00	20,150.00	25,200.00
1000.0330 3368 STATE - LONGEVITY PAY ASSIST. PROSECUTOR		0.00	0.00	0.00	2,500.00	2,500.00	5,000.00
0330 GRANTS & AID / REVN SHARING		156,603.37	165,244.73	156,255.00	158,755.00	188,195.58	166,255.00
1000 GENERAL FUND							
0340 FINES, FEES, COSTS, & FORFEITURES							
1000.0340 3700 FEES OF OFFICE - COUNTY JUDGE		306.00	236.00	290.00	290.00	164.00	290.00
1000.0340 3701 FEES OF OFFICE - SHERIFF / OFFICERS		23,862.70	25,105.22	25,000.00	25,000.00	23,426.31	25,000.00
1000.0340 3702 FEES OF OFFICE - COUNTY CLERK		160,343.94	175,234.72	160,000.00	160,000.00	125,390.45	150,000.00
1000.0340 3703 FEES OF OFFICE - DISTRICT CLERK		25,578.78	26,215.19	26,000.00	26,000.00	24,628.96	26,000.00
1000.0340 3704 FEES OF OFFICE - TAX ASSSSR / CLLCTR		170,432.06	188,595.59	180,000.00	180,000.00	204,721.38	180,000.00
1000.0340 3706 FEES OF OFFICE - TREASURER		30,224.54	27,311.26	28,000.00	28,000.00	33,955.47	28,000.00
1000.0340 3709 FEES OF OFFICE - JP		57,748.88	53,945.17	50,000.00	50,000.00	45,858.84	50,000.00
1000.0340 3712 FEES OF OFFICE - CONSTABLE		11,265.00	14,165.04	13,000.00	13,000.00	16,595.00	13,000.00
1000.0340 3718 ARREST FEES		360.00	265.00	500.00	500.00	145.00	200.00
1000.0340 3722 COUNTY COURT COSTS		967.59	919.95	1,000.00	1,000.00	696.06	1,000.00
1000.0340 3728 TIME PAYMENT FEES		1,232.62	610.27	3,000.00	3,000.00	547.33	500.00
1000.0340 3735 STATE OFFICER FEES		13,328.26	9,483.96	10,000.00	10,000.00	6,020.82	7,000.00
1000.0340 3737 FORFEITURES - CO, DIST, JP COURTS		3,243.00	350.00	0.00	0.00	5,095.00	0.00
1000.0340 3760 COUNTY CLERK BOND FEES		2,100.00	1,674.77	600.00	600.00	2,417.68	1,000.00
1000.0340 3764 TRANSACTION FEES		7,141.59	6,848.26	7,000.00	7,000.00	6,320.34	7,000.00
1000.0340 3772 FINES - JP 2		259,775.69	241,081.15	230,000.00	230,000.00	194,134.28	230,000.00
1000.0340 3773 FINES - JP 3		26,909.66	35,109.01	16,000.00	16,000.00	48,007.15	16,000.00
1000.0340 3774 FINES - JP 4		109,095.24	90,564.04	90,000.00	90,000.00	93,360.42	90,000.00
1000.0340 3776 FINES DISTRICT COURT		97,811.16	97,923.86	90,000.00	90,000.00	99,025.00	90,000.00
0340 FINES, FEES, COSTS, & FORFEITURES		1,001,726.71	995,638.46	930,390.00	930,390.00	930,509.49	914,990.00
1000 GENERAL FUND							
0390 MISCELLANEOUS INCOME							
1000.0390 3800 INTEREST INCOME		132,010.96	156,872.35	100,000.00	100,000.00	527,370.34	150,000.00
1000.0390 3807 SALE OF SIGNS / MAPS		610.00	630.00	600.00	600.00	480.00	600.00
1000.0390 3809 INSURANCE SETTLEMENT		537,213.53	17,886.79	75,000.00	75,000.00	35,102.19	20,000.00
1000.0390 3810 SALE / COMP FOR LOSS OF ASSETS		6,392.25	6,426.54	5,500.00	5,500.00	11,840.44	5,500.00
1000.0390 3826 REFUNDS / REIMBURSEMENTS		26,615.94	48,610.50	80,000.00	80,000.00	87,481.41	80,000.00
1000.0390 3832 REIMBRSMNT - RADIO TOWER		18,678.59	13,906.95	24,000.00	24,000.00	11,457.49	20,000.00
1000.0390 3834 REBATE - INSURANCE RENEWAL		38,252.00	39,017.00	7,000.00	7,000.00	0.00	7,000.00
1000.0390 3835 ABANDONED VEHICLE / ESTRAY		3,024.83	1,572.03	2,800.00	2,800.00	2,646.87	2,800.00
1000.0390 3839 OIL & GAS LEASE / BONUS		0.00	3,663.00	0.00	0.00	0.00	0.00
1000.0390 3841 RENT & ROYALTIES		15,034.22	16,797.00	12,500.00	12,500.00	14,218.48	12,500.00
1000.0390 3845 ELECTION INCOME		31,439.97	8,233.50	7,000.00	7,000.00	0.00	0.00
1000.0390 3889 MISC INCOME		23,335.87	9,081.60	18,000.00	18,000.00	17,228.17	18,000.00
1000.0390 3990 PROCEEDS FROM CAPITAL LEASE		0.00	490,998.94	0.00	0.00	0.00	0.00
1000.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	7,847,865.00	7,847,865.00	0.00	5,562,414.00
0390 MISCELLANEOUS INCOME		832,608.16	813,696.20	8,180,265.00	8,180,265.00	707,825.39	5,878,814.00
1000 GENERAL FUND							
0391 TRANSFERS IN							
1000.0391 3910 TRANSFERS FROM RADIO TOWER FUND		13,950.00	0.00	0.00	0.00	0.00	0.00
1000.0391 3911 TRANSFERS FROM INDIGENT DEFENSE		44,323.61	0.00	0.00	0.00	0.00	0.00
1000.0391 3915 TRANSFERS FROM CARES ACT FUND		0.00	583,646.57	0.00	0.00	0.00	0.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

LEE COUNTY

09/08/2023 11:53:14

VERSION: 2024.01.R.A, 2024.01.E.A

Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0391 TRANSFERS IN						
1000.0391 3920 TRANSFERS FROM FLOOD GRANT FUND	0.00	0.00	0.00	0.00	0.00	155,061.00
1000.0391 3925 TRANSFERS FROM RURAL S/O GRANT FUND	0.00	0.00	0.00	0.00	0.00	175,000.00
1000.0391 3926 TRANSFERS FROM RURAL PROSECUTOR GRANT FU	0.00	0.00	0.00	0.00	0.00	73,000.00
0391 TRANSFERS IN	58,273.61	583,646.57	0.00	0.00	0.00	403,061.00

1000 GENERAL FUND
0400 COUNTY JUDGE

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 COUNTY JUDGE	1		4001	78,948.00				
0005 ADMINISTRATIVE ASSISTANT	1		4001	41,016.00				
0600 ADMIN FILL-IN	1		4003	0.00				
1000.0400 4001 FULL-TIME			116,346.11	115,445.85	120,326.00	120,326.00	108,349.71	119,964.00
1000.0400 4003 TEMP / SEASONAL			0.00	1,989.00	0.00	0.00	0.00	0.00
1000.0400 4010 OVERTIME			135.04	223.82	412.00	412.00	224.20	412.00
1000.0400 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00	0.00	1,300.00
1000.0400 4065 EXPENSE ALLOWANCE			7,800.00	7,800.00	7,800.00	7,800.00	7,150.00	7,800.00
1000.0400 4096 ACCRUAL PAYROLL ADJUSTMENT			6,340.11	17,446.43	0.00	0.00	0.00	0.00
1000.0400 4100 PAYROLL TAXES - CNTY MATCH			9,506.61	9,592.22	9,834.00	9,834.00	8,843.88	9,905.00
1000.0400 4116 RETIREMENT - CNTY CONTRI			12,428.06	12,642.53	13,278.00	13,278.00	10,853.76	13,375.00
1000.0400 4120 EMP HEALTH INS - CNTY PAID			20,193.72	20,368.84	21,538.00	21,538.00	11,636.82	11,411.00
1000.0400 4123 EMPL DENTAL INS - COUNTY PAID			540.10	545.08	561.00	561.00	488.88	544.00
1000.0400 4126 EMP LIFE INS - CNTY PAID			243.63	207.40	349.00	349.00	241.68	351.00
1000.0400 4201 OFFICE SUPPLIES			267.48	191.60	300.00	800.00	774.04	800.00
1000.0400 4202 FURN & EQUIP (NOT CA)			532.63	197.58	400.00	2,600.00	2,538.35	400.00
1000.0400 4205 LEGAL BOOKS & SUBSCRIPTIONS			0.00	475.00	500.00	0.00	0.00	500.00
1000.0400 4225 FLOOD PLAIN EXPENSES			0.00	170.00	0.00	0.00	0.00	0.00
1000.0400 4401 TELECOMMUNICATIONS			286.52	135.09	100.00	0.00	0.00	100.00
1000.0400 4433 REQUIRED PUBLIC NOTICES			6,166.83	6,623.36	6,500.00	5,140.00	718.43	0.00
1000.0400 4500 SERVICE AGREEMENTS			2,340.00	2,491.36	2,500.00	2,400.00	2,148.20	2,500.00
1000.0400 5100 DUES & MEMBERSHIPS			735.00	735.00	900.00	807.00	807.00	900.00
1000.0400 5111 CONFERENCES, TRAINING, ETC			1,874.20	1,842.40	3,000.00	4,671.00	4,670.66	3,000.00
1000.0400 5190 OFFICIAL, DEPUTY, NOTARY BOND			71.00	0.00	1,500.00	1,295.00	1,295.00	1,500.00
1000.0400 5399 MISC OTHER SRVCS & CHRGS			891.24	815.73	1,000.00	847.00	846.49	1,000.00
1000.0400 5516 FURNITURE & EQUIPMENT			0.00	0.00	800.00	0.00	0.00	800.00
0400 COUNTY JUDGE	186,698.28	199,938.29	191,598.00	192,658.00	161,587.10	176,562.00		

1000 GENERAL FUND
0401 COMMISSIONERS COURT

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 CTY COMMISSIONER	4		4001	238,216.00				
1000.0401 4001 FULL-TIME			0.00	0.00	238,456.00	238,456.00	218,801.04	238,216.00
1000.0401 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00	0.00	2,600.00
1000.0401 4065 EXPENSE ALLOWANCE			0.00	0.00	16,800.00	16,800.00	15,400.00	16,800.00
1000.0401 4100 PAYROLL TAXES - CNTY MATCH			0.00	0.00	19,528.00	19,528.00	16,651.41	19,708.00
1000.0401 4116 RETIREMENT - CNTY CONTRI			0.00	0.00	26,368.00	26,368.00	22,017.76	26,612.00
1000.0401 4120 EMP HEALTH INS - CNTY PAID			0.00	0.00	48,584.00	48,584.00	45,724.43	51,482.00
1000.0401 4123 EMPL DENTAL INS - COUNTY PAID			0.00	0.00	1,121.00	1,121.00	1,024.32	1,087.00
1000.0401 4126 EMP LIFE INS - CNTY PAID			0.00	0.00	692.00	692.00	613.80	702.00
1000.0401 4201 OFFICE SUPPLIES			0.00	0.00	0.00	0.00	0.00	500.00
1000.0401 4202 FURN & EQUIP (NOT CA)			0.00	0.00	0.00	0.00	0.00	100.00
1000.0401 5100 DUES & MEMBERSHIPS			0.00	0.00	0.00	0.00	0.00	2,000.00
1000.0401 5111 CONFERENCES, TRAINING, ETC			0.00	0.00	0.00	0.00	0.00	7,300.00
1000.0401 5516 FURNITURE & EQUIPMENT			0.00	0.00	0.00	0.00	0.00	1.00
0401 COMMISSIONERS COURT	0.00	0.00	0.00	0.00	351,549.00	351,549.00	320,232.76	367,108.00

1000 GENERAL FUND
0403 COUNTY CLERK

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 COUNTY CLERK	1		4001	55,112.00				
0010 CHIEF DEPUTY	1		4001	41,016.00				
0011 DEPUTY	4		4001	158,232.00				
0508 FULL-TIME INTERPRETER	0		4001	900.00				
1000.0403 4001 FULL-TIME			237,627.60	244,621.01	256,679.00	256,679.00	242,884.26	255,260.00
1000.0403 4010 OVERTIME			0.00	0.00	206.00	206.00	0.00	206.00
1000.0403 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00	0.00	3,900.00
1000.0403 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0403 4100 PAYROLL TAXES - CNTY MATCH			17,394.23	17,886.29	19,974.00	19,974.00	17,920.71	20,163.00
1000.0403 4116 RETIREMENT - CNTY CONTRI			24,182.76	25,488.27	26,971.00	26,971.00	23,263.15	27,227.00
1000.0403 4120 EMP HEALTH INS - CNTY PAID			61,536.28	64,783.83	68,670.00	68,670.00	60,954.28	72,765.00
1000.0403 4123 EMPL DENTAL INS - COUNTY PAID			1,548.10	1,630.91	1,681.00	1,681.00	1,489.92	1,630.00
1000.0403 4126 EMP LIFE INS - CNTY PAID			621.96	588.16	711.00	711.00	540.73	721.00
1000.0403 4201 OFFICE SUPPLIES			3,556.53	3,172.87	3,500.00	5,000.00	4,645.89	3,500.00
1000.0403 4202 FURN & EQUIP (NOT CA)			815.44	1,900.99	2,500.00	2,500.00	1,089.04	2,500.00
1000.0403 4401 TELECOMMUNICATIONS			718.92	718.62	1,000.00	1,000.00	679.67	1,000.00
1000.0403 4500 SERVICE AGREEMENTS			13,630.38	14,025.96	14,042.00	14,042.00	11,188.16	14,042.00
1000.0403 5100 DUES & MEMBERSHIPS			125.00	125.00	125.00	125.00	125.00	150.00
1000.0403 5111 CONFERENCES, TRAINING, ETC			2,698.55	3,568.33	3,500.00	3,500.00	3,401.95	3,500.00
1000.0403 5190 OFFICIAL, DEPUTY, NOTARY BOND			175.00	175.00	400.00	400.00	353.00	400.00
1000.0403 5399 MISC OTHER SRVCS & CHRGS			2,729.31	908.94	2,500.00	2,500.00	1,003.00	2,500.00
1000.0403 5516 FURNITURE & EQUIPMENT			1,449.41	1,140.99	3,500.00	2,000.00	0.00	3,500.00
0403 COUNTY CLERK	373,009.47	384,935.17	410,159.00	410,159.00	410,159.00	410,159.00	373,388.76	417,164.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

LEE COUNTY

09/08/2023 11:53:14

VERSION: 2024.01.R.A, 2024.01.E.A

Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0405 VETERAN'S OFFICE						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0003 VETERAN'S OFFICER	1		4040	13,787.00		
0009 ASS'T VETERAN'S OFFICER	1		4040	13,363.00		
1000.0405 4001 FULL-TIME			23,000.00	23,616.63	0.00	0.00
1000.0405 4040 SUPPLEMENT			0.00	1,983.33	26,880.00	26,880.00
1000.0405 4061 CELL PHONE ALLOWANCE			600.00	600.00	600.00	600.00
1000.0405 4100 PAYROLL TAXES - CNTY MATCH			1,805.46	2,004.42	2,103.00	2,103.00
1000.0405 4116 RETIREMENT - CNTY CONTRI			2,360.00	2,684.41	2,839.00	2,839.00
1000.0405 4201 OFFICE SUPPLIES			1,606.79	2,462.98	600.00	600.00
1000.0405 4202 FURN & EQUIP (NOT CA)			498.06	487.07	1,000.00	1,000.00
1000.0405 4500 SERVICE AGREEMENTS			898.00	1,347.00	900.00	900.00
1000.0405 5100 DUES & MEMBERSHIPS			190.00	0.00	140.00	140.00
1000.0405 5111 CONFERENCES, TRAINING, ETC			1,046.70	364.58	2,700.00	2,700.00
1000.0405 5113 TRAVEL MILEAGE			0.00	0.00	1,000.00	1,000.00
1000.0405 5516 FURNITURE & EQUIPMENT			1,479.98	0.00	0.00	0.00
0405 VETERAN'S OFFICE			33,484.99	35,550.42	38,762.00	38,762.00
					30,935.94	39,081.00

1000 GENERAL FUND
0409 NON-DEPARTMENTAL

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0500 VFD MECHANIC	1		4040	6,913.00		
0503 INTERPRETER	3		4003	200.00		
1000.0409 4001 FULL-TIME			6,328.32	5,974.98	0.00	0.00
1000.0409 4002 PART-TIME			640.00	480.00	0.00	0.00
1000.0409 4003 TEMP / SEASONAL			0.00	40.00	1,000.00	1,000.00
1000.0409 4040 SUPPLEMENT			0.00	543.18	6,844.00	6,844.00
1000.0409 4090 GENERAL CONTRACT LABOR			12,000.00	12,000.00	12,000.00	12,000.00
1000.0409 4100 PAYROLL TAXES - CNTY MATCH			533.16	538.45	601.00	601.00
1000.0409 4110 WORKERS COMP INSURANCE			33,651.44	57,526.24	50,000.00	50,000.00
1000.0409 4111 UNEMPLOYMENT INSURANCE			5,468.40	6,922.95	12,000.00	12,000.00
1000.0409 4116 RETIREMENT - CNTY CONTRI			632.88	672.05	707.00	707.00
1000.0409 4121 RETIREE HEALTH / SUPPLEMENT INS			88,291.26	89,484.00	94,000.00	94,000.00
1000.0409 4201 OFFICE SUPPLIES			5,642.04	5,885.06	6,000.00	6,682.18
1000.0409 4202 FURN & EQUIP (NOT CA)			0.00	32.00	1,000.00	3,616.00
1000.0409 4233 MISC DISASTER EXPENSES			259.18	0.00	0.00	0.00
1000.0409 4238 PARTS, SUPPLIES, & REPAIRS			0.00	0.00	0.00	0.00
1000.0409 4247 POOL CAR EXPENSES			1,702.54	1,960.14	2,500.00	3,500.00
1000.0409 4299 MISC SUPPLIES & MAINTENANCE			7.47	89.08	250.00	250.00
1000.0409 4401 TELECOMMUNICATIONS			21,871.60	26,781.59	28,000.00	28,000.00
1000.0409 4410 POSTAGE			10,103.90	16,168.97	16,000.00	16,000.00
1000.0409 4433 REQUIRED PUBLIC NOTICES			0.00	0.00	0.00	0.00
1000.0409 4486 INTERPRETATION SERVICES			0.00	0.00	0.00	0.00
1000.0409 4500 SERVICE AGREEMENTS			2,117.90	1,968.00	3,000.00	3,000.00
1000.0409 4503 RURAL FIRE PROTECTION CONTRACT			0.00	0.00	0.00	0.00
1000.0409 4510 ACCOUNTING / AUDITING SERVICES			43,500.00	24,950.00	45,000.00	45,000.00
1000.0409 4520 SERVING CITATIONS			85.00	150.00	600.00	600.00
1000.0409 5030 APPRAISAL / REAPPRAISAL SERVICES			261,127.00	368,493.00	375,000.00	375,000.00
1000.0409 5040 ENGINEER / ARCHITL SERVICES			0.00	10,297.50	20,000.00	20,000.00
1000.0409 5100 DUES & MEMBERSHIPS			2,353.65	2,356.60	4,000.00	4,000.00
1000.0409 5151 INVESTIGATION			1,500.00	18,834.02	40,000.00	40,000.00
1000.0409 5152 AUTOPSIES			52,655.00	31,650.00	68,700.00	68,700.00
1000.0409 5180 INSURANCE - PROPERTY & AUTO			175,738.00	182,235.71	200,000.00	233,000.00
1000.0409 5200 SPECIAL LEGAL			7,203.00	4,803.00	25,000.00	25,000.00
1000.0409 5240 LAWSUIT EXPENSES			3,800.00	21,382.00	100,000.00	100,000.00
1000.0409 5267 CONTINGENCY			0.00	0.00	200,000.00	163,211.00
1000.0409 5300 AID TO GOV - LEHMAN ANML SHLTR			6,000.00	10,000.00	12,000.00	12,000.00
1000.0409 5351 AID TO NONPROFIT - GIDDINGS VFD			20,000.00	20,000.00	20,000.00	20,000.00
1000.0409 5352 AID TO NONPROFIT - LEXINGTON VFD			10,000.00	10,000.00	10,000.00	10,000.00
1000.0409 5353 AID TO NONPROFIT - DIME BOX VFD			2,000.00	2,000.00	2,000.00	2,000.00
1000.0409 5354 AID TO NONPROFIT - S LEE CNTY VFD			2,000.00	2,000.00	2,000.00	2,000.00
1000.0409 5355 AID TO NONPROFIT - FEDOR			2,000.00	0.00	2,000.00	2,000.00
1000.0409 5356 AID TO NON-PROFIT - LINCOLN VFD			2,000.00	2,000.00	2,000.00	2,000.00
1000.0409 5357 AID TO NON-PROFIT - TANGLEWOOD VFD			2,000.00	2,000.00	2,000.00	2,000.00
1000.0409 5358 AID TO NON-PROFIT - BLUE VFD			2,000.00	2,000.00	2,000.00	2,000.00
1000.0409 5359 AID TO NON-PROFIT - POST OAK VFD			2,000.00	2,000.00	2,000.00	2,000.00
1000.0409 5360 AID TO NON-PROFIT - LEE CO FIRST RESPNDR			7,000.00	0.00	7,000.00	7,000.00
1000.0409 5361 AID TO NON-PROFIT - LEE COUNT ARES			0.00	1,500.00	1,500.00	1,500.00
1000.0409 5362 AID TO NON-PROFIT - ALL VFD CALLS			24,973.00	19,162.00	25,000.00	25,000.00
1000.0409 5369 AID TO NONPROFIT - MISC			500.00	0.00	4,000.00	4,000.00
1000.0409 5399 MISC OTHER SRVCS & CHRGS			13,031.22	13,173.59	12,000.00	12,000.00
1000.0409 5516 FURNITURE & EQUIPMENT			0.00	2,019.98	3,000.00	1,000.00
0409 NON-DEPARTMENTAL			832,715.96	980,074.09	1,420,702.00	1,419,212.00
					797,360.65	1,511,524.00

1000 GENERAL FUND
0420 INFORMATION TECHNOLOGY

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0003 IT DIRECTOR	1		4001	58,587.00		
1000.0420 4001 FULL-TIME			54,285.08	56,111.10	58,657.00	58,657.00
1000.0420 4010 OVERTIME			0.00	0.00	500.00	500.00
1000.0420 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00

VERSION A
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LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0420 INFORMATION TECHNOLOGY						
1000.0420 4100 PAYROLL TAXES - CNTY MATCH	4,146.66	4,271.44	4,526.00	4,526.00	4,140.71	4,570.00
1000.0420 4116 RETIREMENT - CNTY CONTRI	5,428.52	5,727.90	6,111.00	6,111.00	5,068.21	6,171.00
1000.0420 4120 EMP HEALTH INS - CNTY PAID	9,674.62	10,184.42	10,769.00	10,769.00	9,846.54	11,411.00
1000.0420 4123 EMPL DENTAL INS - COUNTY PAID	258.72	271.60	281.00	281.00	256.08	272.00
1000.0420 4126 EMP LIFE INS - CNTY PAID	172.80	148.88	160.00	160.00	138.60	162.00
1000.0420 4202 FURN & EQUIP (NOT CA)	223.78	656.88	600.00	1,050.00	653.86	1,100.00
1000.0420 4401 TELECOMMUNICATIONS	549.67	756.06	800.00	800.00	666.32	800.00
1000.0420 5111 CONFERENCES, TRAINING, ETC	0.00	0.00	1,000.00	550.00	30.77	1,000.00
1000.0420 5399 MISC OTHER SRVCS & CHRGS	463.30	546.89	1,000.00	1,000.00	272.29	1,000.00
1000.0420 5516 FURNITURE & EQUIPMENT	0.00	0.00	500.00	500.00	0.00	0.00
0420 INFORMATION TECHNOLOGY	75,203.15	78,675.17	84,904.00	84,904.00	75,268.31	86,223.00

1000 GENERAL FUND
0425 HUMAN RESOURCES

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0015 HR CLERK	1		4002	20,508.00
1000.0425 4001 FULL-TIME				
	0.00			25,969.73
1000.0425 4002 PART-TIME				
	0.00			2,992.94
1000.0425 4020 ANNUAL SALARY ADJUSTMENT				
	0.00			0.00
1000.0425 4100 PAYROLL TAXES - CNTY MATCH				
	0.00			2,216.74
1000.0425 4116 RETIREMENT - CNTY CONTRI				
	0.00			2,973.47
1000.0425 4120 EMP HEALTH INS - CNTY PAID				
	0.00			6,755.84
1000.0425 4123 EMPL DENTAL INS - COUNTY PAID				
	0.00			181.28
1000.0425 4126 EMP LIFE INS - CNTY PAID				
	0.00			63.04
1000.0425 4201 OFFICE SUPPLIES				
	0.00			584.87
1000.0425 4202 FURN & EQUIP (NOT CA)				
	0.00			1,063.96
1000.0425 4500 SERVICE AGREEMENTS				
	0.00			0.00
1000.0425 5100 DUES & MEMBERSHIPS				
	0.00			0.00
1000.0425 5111 CONFERENCES, TRAINING, ETC				
	0.00			35.00
1000.0425 5190 OFFICIAL, DEPUTY, NOTARY BOND				
	0.00			0.00
1000.0425 5399 MISC OTHER SRVCS & CHRGS				
	0.00			282.46
0425 HUMAN RESOURCES	0.00			43,119.33

1000 GENERAL FUND
0426 COUNTY COURT

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0500 INTERPRETER	5		4003	700.00
0501 BAILIFF - COUNTY COURT	1		4001	3,600.00
0504 VISITING COURT REPORTER	4		4003	2,500.00
0507 VISITING JUDGE	2		4003	500.00
0600 RESERVE CONSTABLE	1		4002	3,600.00
1000.0426 4001 FULL-TIME				
	4,800.00			4,600.00
1000.0426 4002 PART-TIME				
	1,500.00			1,800.00
1000.0426 4003 TEMP / SEASONAL				
	0.00			900.00
1000.0426 4100 PAYROLL TAXES - CNTY MATCH				
	485.55			578.47
1000.0426 4116 RETIREMENT - CNTY CONTRI				
	360.03			368.83
1000.0426 4120 EMP HEALTH INS - CNTY PAID				
	832.26			729.21
1000.0426 4123 EMPL DENTAL INS - COUNTY PAID				
	22.25			19.58
1000.0426 4126 EMP LIFE INS - CNTY PAID				
	5.92			4.91
1000.0426 4202 FURN & EQUIP (NOT CA)				
	0.00			0.00
1000.0426 4500 SERVICE AGREEMENTS				
	3,514.00			3,514.00
1000.0426 4504 INTERPRETATION SERVICES				
	50.00			437.50
1000.0426 5204 ATTRNY FEES - CRT APPNTD				
	32,698.00			29,190.00
1000.0426 5211 VISITING JUDGES				
	0.00			300.00
1000.0426 5224 JURORS - PETIT				
	0.00			0.00
1000.0426 5399 MISC OTHER SRVCS & CHRGS				
	623.29			803.45
1000.0426 5516 FURNITURE & EQUIPMENT				
	299.99			0.00
0426 COUNTY COURT	45,191.29			43,245.95

1000 GENERAL FUND
0435 DISTRICT COURT

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0001 DISTRICT JUDGE	2		4001	7,200.00
0006 COURT REPORTER	1		4001	13,299.00
0500 SECRETARY (335TH)	1		4001	
0501 COURT COORDINATOR	2		4001	41,016.00
0502 COURT REPORTER	2		4001	13,299.00
0503 INTERPRETER	2		4003	3,500.00
0504 VISITING COURT REPORTER	4		4003	1,500.00
0505 BAILIFF - DISTRICT COURT	1		4001	4,800.00
0506 BAILIFF - TEMP	2		4003	2,400.00
0507 VISITING JUDGE	0		4003	400.00
1000.0435 4001 FULL-TIME				
	46,918.54			49,393.42
1000.0435 4002 PART-TIME				
	0.00			0.00
1000.0435 4003 TEMP / SEASONAL				
	0.00			90.00
1000.0435 4020 ANNUAL SALARY ADJUSTMENT				
	0.00			0.00
1000.0435 4040 SUPPLEMENT				
	6,000.00			6,000.00
1000.0435 4100 PAYROLL TAXES - CNTY MATCH				
	3,980.89			4,177.28
1000.0435 4116 RETIREMENT - CNTY CONTRI				
	4,691.77			4,936.59
1000.0435 4120 EMP HEALTH INS - CNTY PAID				
	10,870.90			11,204.12
1000.0435 4123 EMPL DENTAL INS - COUNTY PAID				
	281.99			292.44

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0435 DISTRICT COURT						
1000.0435 4126 EMP LIFE INS - CNTY PAID	45.12	42.82	52.00	52.00	32.23	165.00
1000.0435 4201 OFFICE SUPPLIES	0.00	479.50	0.00	0.00	0.00	1,500.00
1000.0435 4202 FURN & EQUIP (NOT CA)	446.00	0.00	1,500.00	1,500.00	0.00	5,000.00
1000.0435 4226 COURT REPORTER EXPENSES	287.00	890.37	750.00	750.00	0.00	750.00
1000.0435 4401 TELECOMMUNICATIONS	1,638.90	1,638.86	1,650.00	950.00	522.77	1,000.00
1000.0435 4410 POSTAGE	0.00	0.00	0.00	0.00	0.00	1,000.00
1000.0435 4500 SERVICE AGREEMENTS	1,020.00	1,020.00	1,100.00	1,100.00	935.00	3,000.00
1000.0435 4502 COURT COORDINATOR CONTRACT SRVCS	0.00	0.00	500.00	500.00	0.00	0.00
1000.0435 4504 INTERPRETATION SERVICES	411.60	125.00	0.00	0.00	0.00	400.00
1000.0435 5100 DUES & MEMBERSHIPS	0.00	0.00	0.00	0.00	0.00	250.00
1000.0435 5111 CONFERENCES, TRAINING, ETC	89.75	0.00	850.00	850.00	145.22	1,850.00
1000.0435 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	0.00	700.00	1,400.00	1,400.00	0.00
1000.0435 5200 SPECIAL LEGAL	2,230.13	2,563.17	25,000.00	25,000.00	0.00	25,000.00
1000.0435 5202 ATTRNY FEES - INDIGENT LEGAL	133,275.00	136,197.00	145,000.00	145,000.00	130,336.20	145,000.00
1000.0435 5205 ATTRNY FEES - CIVIL & CRMNL	68,450.10	62,235.00	100,000.00	100,000.00	40,089.25	100,000.00
1000.0435 5211 VISITING JUDGES	83.03	35.84	400.00	400.00	0.00	400.00
1000.0435 5221 JURORS - GRAND	5,040.00	4,560.00	6,500.00	6,500.00	4,440.00	8,160.00
1000.0435 5224 JURORS - PETIT	0.00	4,880.00	8,000.00	8,000.00	3,560.00	18,592.00
1000.0435 5226 EXPERT WTNSS & FORNSC COST	9,200.00	1,600.00	100,000.00	100,000.00	9,000.00	50,000.00
1000.0435 5399 MISC OTHER SRVCS & CHRGS	1,086.15	531.21	1,000.00	1,000.00	383.06	1,500.00
1000.0435 5516 FURNITURE & EQUIPMENT	0.00	0.00	1,500.00	1,500.00	0.00	0.00
0435 DISTRICT COURT	296,046.87	292,892.62	476,197.00	476,197.00	251,797.48	494,616.00

1000 GENERAL FUND
0450 DISTRICT CLERK

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0001 DISTRICT CLERK	1		4001	55,112.00
0010 CHIEF DEPUTY	1		4001	41,016.00
0011 DEPUTY	3		4001	118,674.00

1000.0450 4001 FULL-TIME	184,593.13	195,580.78	215,927.00	215,927.00	189,849.28	214,802.00
1000.0450 4010 OVERTIME	207.69	353.54	515.00	515.00	276.07	515.00
1000.0450 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	3,250.00
1000.0450 4065 EXPENSE ALLOWANCE	4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0450 4100 PAYROLL TAXES - CNTY MATCH	12,803.47	14,113.94	16,880.00	16,880.00	13,693.98	17,042.00
1000.0450 4116 RETIREMENT - CNTY CONTRI	18,900.12	20,505.31	22,793.00	22,793.00	18,126.62	23,012.00
1000.0450 4120 EMP HEALTH INS - CNTY PAID	56,202.57	55,288.49	59,353.00	59,353.00	54,270.59	62,892.00
1000.0450 4123 EMPL DENTAL INS - COUNTY PAID	1,293.60	1,340.04	1,401.00	1,401.00	1,280.40	1,359.00
1000.0450 4126 EMP LIFE INS - CNTY PAID	537.24	562.44	600.00	600.00	522.17	608.00
1000.0450 4201 OFFICE SUPPLIES	4,232.15	3,459.30	3,100.00	4,696.00	4,680.40	4,000.00
1000.0450 4202 FURN & EQUIP (NOT CA)	0.00	288.99	500.00	2,620.00	1,419.68	3,500.00
1000.0450 4401 TELECOMMUNICATIONS	3,195.28	2,657.22	4,000.00	2,800.00	1,577.36	2,000.00
1000.0450 4410 POSTAGE	4,000.00	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00
1000.0450 4500 SERVICE AGREEMENTS	23,553.84	23,905.50	24,000.00	24,000.00	21,858.96	24,000.00
1000.0450 5100 DUES & MEMBERSHIPS	175.00	175.00	250.00	250.00	175.00	250.00
1000.0450 5111 CONFERENCES, TRAINING, ETC	2,607.35	2,497.17	4,000.00	5,100.00	5,094.17	4,000.00
1000.0450 5190 OFFICIAL, DEPUTY, NOTARY BOND	88.00	88.00	250.00	270.00	266.00	250.00
1000.0450 5399 MISC OTHER SRVCS & CHRGS	800.39	540.29	1,000.00	1,080.00	1,067.59	1,500.00
1000.0450 5516 FURNITURE & EQUIPMENT	2,259.00	4,225.11	5,000.00	1,284.00	0.00	0.00
0450 DISTRICT CLERK	319,648.83	332,781.12	367,769.00	367,769.00	322,008.27	371,180.00

1000 GENERAL FUND
0452 JUSTICE OF THE PEACE PCT 2

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0001 JUSTICE OF THE PEACE PCT 2	1		4001	55,112.00
0014 CHIEF CLERK	1		4001	41,016.00
0015 CLERK	2		4001	79,116.00
0503 INTERPRETER	2		4003	500.00

1000.0452 4001 FULL-TIME	164,089.10	168,521.39	176,110.00	176,110.00	157,083.52	175,244.00
1000.0452 4003 TEMP / SEASONAL	0.00	0.00	1,000.00	1,000.00	40.00	500.00
1000.0452 4010 OVERTIME	705.05	546.55	3,500.00	3,500.00	222.44	3,500.00
1000.0452 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	2,600.00
1000.0452 4065 EXPENSE ALLOWANCE	4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0452 4100 PAYROLL TAXES - CNTY MATCH	12,541.50	12,436.78	14,138.00	14,138.00	11,218.17	14,233.00
1000.0452 4116 RETIREMENT - CNTY CONTRI	16,899.41	17,750.10	18,988.00	18,988.00	15,062.79	19,167.00
1000.0452 4120 EMP HEALTH INS - CNTY PAID	28,230.72	34,391.59	36,365.00	36,365.00	39,413.08	54,244.00
1000.0452 4123 EMPL DENTAL INS - COUNTY PAID	734.92	817.62	841.00	841.00	884.64	1,087.00
1000.0452 4126 EMP LIFE INS - CNTY PAID	441.63	466.59	492.00	492.00	413.27	497.00
1000.0452 4201 OFFICE SUPPLIES	2,293.77	2,711.66	3,000.00	3,000.00	1,739.88	3,000.00
1000.0452 4202 FURN & EQUIP (NOT CA)	1,211.45	594.50	800.00	800.00	449.78	800.00
1000.0452 4401 TELECOMMUNICATIONS	509.04	554.88	800.00	800.00	508.50	800.00
1000.0452 4500 SERVICE AGREEMENTS	11,760.00	11,760.00	15,060.00	15,060.00	10,780.00	15,060.00
1000.0452 4504 INTERPRETATION SERVICES	0.00	0.00	0.00	430.00	429.28	500.00
1000.0452 5100 DUES & MEMBERSHIPS	285.00	360.00	425.00	425.00	370.00	425.00
1000.0452 5111 CONFERENCES, TRAINING, ETC	2,293.84	2,866.18	3,000.00	3,000.00	2,585.09	3,000.00
1000.0452 5113 TRAVEL MILEAGE	545.19	404.56	600.00	600.00	154.56	600.00
1000.0452 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	71.00	371.00	371.00	249.00	371.00
1000.0452 5224 JURORS - PETIT	0.00	156.00	950.00	90.00	90.00	2,850.00
1000.0452 5399 MISC OTHER SRVCS & CHRGS	736.45	888.85	1,000.00	300.00	216.00	1,000.00
1000.0452 5516 FURNITURE & EQUIPMENT	0.00	0.00	850.00	2,410.00	2,333.16	850.00
0452 JUSTICE OF THE PEACE PCT 2	247,477.07	259,498.25	282,490.00	282,920.00	248,093.16	304,528.00

1000 GENERAL FUND
0453 JUSTICE OF THE PEACE PCT 3

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
0453 JUSTICE OF THE PEACE PCT 3						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0001 JUSTICE OF THE PEACE PCT 3	1		4001	41,335.00		
0014 CHIEF CLERK	1		4001	41,016.00		
0503 INTERPRETER	2		4003	100.00		
1000.0453 4001 FULL-TIME			70,778.88	73,675.02	82,835.00	82,835.00
1000.0453 4003 TEMP / SEASONAL			0.00	0.00	200.00	200.00
1000.0453 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00
1000.0453 4065 EXPENSE ALLOWANCE	4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0453 4100 PAYROLL TAXES - CNTY MATCH	5,651.68	5,872.27	6,674.00	6,674.00	6,055.05	6,729.00
1000.0453 4116 RETIREMENT - CNTY CONTRI	7,497.84	7,977.45	8,991.00	8,991.00	7,523.07	9,076.00
1000.0453 4120 EMP HEALTH INS - CNTY PAID	19,349.24	20,368.84	21,538.00	21,538.00	19,693.08	22,822.00
1000.0453 4123 EMPL DENTAL INS - COUNTY PAID	517.44	545.08	561.00	561.00	512.16	544.00
1000.0453 4126 EMP LIFE INS - CNTY PAID	197.16	214.58	238.00	238.00	195.47	241.00
1000.0453 4201 OFFICE SUPPLIES	1,869.64	1,745.89	2,000.00	1,700.00	1,498.26	2,000.00
1000.0453 4202 FURN & EQUIP (NOT CA)	186.86	0.00	500.00	155.00	154.53	500.00
1000.0453 4410 POSTAGE	340.00	241.38	600.00	400.00	249.00	500.00
1000.0453 4500 SERVICE AGREEMENTS	5,880.00	5,880.00	6,360.00	6,360.00	5,390.00	6,360.00
1000.0453 4504 INTERPRETATION SERVICES	0.00	0.00	0.00	0.00	0.00	100.00
1000.0453 5100 DUES & MEMBERSHIPS	105.00	105.00	250.00	150.00	125.00	300.00
1000.0453 5111 CONFERENCES, TRAINING, ETC	829.72	992.50	1,500.00	1,800.00	1,557.50	2,000.00
1000.0453 5113 TRAVEL MILEAGE	542.64	495.45	850.00	350.00	142.13	850.00
1000.0453 5190 OFFICIAL, DEPUTY, NOTARY BOND	71.00	0.00	300.00	300.00	178.00	300.00
1000.0453 5224 JURORS - PETIT	0.00	0.00	250.00	0.00	0.00	750.00
1000.0453 5399 MISC OTHER SRVCS & CHRGS	53.79	102.04	300.00	300.00	70.31	300.00
1000.0453 5516 FURNITURE & EQUIPMENT	0.00	0.00	0.00	1,395.00	1,371.33	0.00
0453 JUSTICE OF THE PEACE PCT 3	118,070.89	122,415.50	138,147.00	138,147.00	124,865.49	141,323.00

1000 GENERAL FUND

0454 JUSTICE OF THE PEACE PCT 4

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0001 JUSTICE OF THE PEACE PCT 4	1		4001	55,112.00		
0014 CHIEF CLERK	1		4001	41,016.00		
0015 CLERK	1		4001	39,558.00		
0503 INTERPRETER	2		4003	100.00		
1000.0454 4001 FULL-TIME			122,089.20	125,627.99	136,293.00	136,293.00
1000.0454 4003 TEMP / SEASONAL			0.00	0.00	200.00	200.00
1000.0454 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00
1000.0454 4065 EXPENSE ALLOWANCE	4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0454 4100 PAYROLL TAXES - CNTY MATCH	8,372.12	8,574.93	10,764.00	10,764.00	8,478.23	10,859.00
1000.0454 4116 RETIREMENT - CNTY CONTRI	12,628.92	13,299.16	14,513.00	14,513.00	11,512.47	14,652.00
1000.0454 4120 EMP HEALTH INS - CNTY PAID	35,824.91	37,712.55	39,876.00	39,876.00	34,418.14	38,533.00
1000.0454 4123 EMPL DENTAL INS - COUNTY PAID	776.16	817.62	841.00	841.00	768.24	815.00
1000.0454 4126 EMP LIFE INS - CNTY PAID	345.60	354.31	384.00	384.00	324.17	387.00
1000.0454 4201 OFFICE SUPPLIES	1,897.65	1,563.20	2,000.00	2,000.00	1,016.39	2,000.00
1000.0454 4202 FURN & EQUIP (NOT CA)	302.46	860.51	1,000.00	1,000.00	671.77	4,000.00
1000.0454 4205 LEGAL BOOKS & SUBSCRIPTIONS	0.00	0.00	100.00	100.00	0.00	100.00
1000.0454 4401 TELECOMMUNICATIONS	3,341.18	3,277.27	3,000.00	3,000.00	2,842.21	3,500.00
1000.0454 4410 POSTAGE	509.00	627.71	750.00	750.00	597.52	750.00
1000.0454 4500 SERVICE AGREEMENTS	5,880.00	5,880.00	8,820.00	8,120.00	5,390.00	8,820.00
1000.0454 4504 INTERPRETATION SERVICES	0.00	0.00	0.00	0.00	0.00	100.00
1000.0454 5100 DUES & MEMBERSHIPS	135.00	135.00	200.00	200.00	100.00	200.00
1000.0454 5111 CONFERENCES, TRAINING, ETC	457.50	722.50	1,500.00	1,500.00	617.50	1,500.00
1000.0454 5113 TRAVEL MILEAGE	362.92	198.20	500.00	500.00	0.00	250.00
1000.0454 5190 OFFICIAL, DEPUTY, NOTARY BOND	142.00	0.00	300.00	300.00	178.00	300.00
1000.0454 5224 JURORS - PETIT	0.00	216.00	250.00	250.00	0.00	750.00
1000.0454 5399 MISC OTHER SRVCS & CHRGS	176.97	207.61	400.00	400.00	62.00	400.00
1000.0454 5516 FURNITURE & EQUIPMENT	0.00	0.00	500.00	1,200.00	1,166.58	0.00
0454 JUSTICE OF THE PEACE PCT 4	197,441.59	204,274.56	226,391.00	226,391.00	191,155.24	229,852.00

1000 GENERAL FUND

0475 COUNTY ATTORNEY

POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0001 COUNTY ATTORNEY	1		4001	10,181.00		
0005 ADMINISTRATIVE ASSISTANT	3		4001	123,048.00		
0006 PART-TIME CLERK	1		4002	618.00		
0008 ASSISTANT CTY ATTORNEY	1		4001	33,000.00		
0009 ASSISTANT CTY ATTORNEY	1		4001	93,455.00		
0016 INVESTIGATOR	0		4002	24,000.00		
1000.0475 4001 FULL-TIME			252,226.35	261,332.09	284,182.00	261,182.00
1000.0475 4002 PART-TIME			0.00	0.00	618.00	23,618.00
1000.0475 4010 OVERTIME	4,095.98	5,248.82	3,500.00	3,500.00	4,140.20	3,500.00
1000.0475 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
1000.0475 4051 ASSISTANT PROSECUTOR LONGEVITY	0.00	0.00	0.00	0.00	2,500.00	2,500.00
1000.0475 4065 EXPENSE ALLOWANCE	4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	7,800.00
1000.0475 4100 PAYROLL TAXES - CNTY MATCH	18,655.64	19,500.89	22,377.00	22,377.00	16,363.17	23,245.00
1000.0475 4116 RETIREMENT - CNTY CONTRI	24,735.40	26,286.08	28,673.00	28,673.00	19,383.72	29,464.00
1000.0475 4120 EMP HEALTH INS - CNTY PAID	44,952.27	44,925.84	50,035.00	48,835.00	40,502.69	52,440.00
1000.0475 4123 EMPL DENTAL INS - COUNTY PAID	1,034.88	1,044.22	1,401.00	1,401.00	931.20	1,359.00
1000.0475 4126 EMP LIFE INS - CNTY PAID	631.68	639.12	748.00	748.00	505.83	751.00
1000.0475 4201 OFFICE SUPPLIES	1,660.71	758.48	1,500.00	3,300.00	3,169.45	1,500.00
1000.0475 4202 FURN & EQUIP (NOT CA)	174.44	124.99	2,000.00	2,700.00	2,612.87	2,000.00
1000.0475 4205 LEGAL BOOKS & SUBSCRIPTIONS	455.00	1,169.00	1,500.00	1,400.00	216.00	1,500.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

LEE COUNTY

09/08/2023 11:53:15

VERSION: 2024.01.R.A, 2024.01.E.A

Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0475 COUNTY ATTORNEY						
1000.0475 4401 TELECOMMUNICATIONS	110.40	107.64	150.00	150.00	64.14	150.00
1000.0475 4500 SERVICE AGREEMENTS	12,816.00	12,816.00	13,000.00	13,000.00	11,748.00	16,000.00
1000.0475 4520 SERVING CITATIONS	0.00	0.00	200.00	200.00	0.00	200.00
1000.0475 5100 DUES & MEMBERSHIPS	765.00	780.00	850.00	850.00	785.00	850.00
1000.0475 5111 CONFERENCES, TRAINING, ETC	1,460.20	553.01	2,500.00	2,500.00	1,050.77	2,500.00
1000.0475 5190 OFFICIAL, DEPUTY, NOTARY BOND	178.00	0.00	300.00	300.00	142.00	300.00
1000.0475 5399 MISC OTHER SRVCS & CHRGS	1,025.25	550.74	2,500.00	1,800.00	1,408.26	2,500.00
1000.0475 5516 FURNITURE & EQUIPMENT	0.00	1,679.98	3,000.00	2,500.00	0.00	3,000.00
0475 COUNTY ATTORNEY	369,177.20	381,716.90	423,234.00	425,734.00	324,971.04	441,611.00

1000 GENERAL FUND
0490 ELECTIONS

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0003 ELECTION ADMINISTRATOR	1		4001	41,016.00				
0500 ELECTION WORKER	120		4003	35,000.00				
1000.0490 4001 FULL-TIME	36,491.12		38,852.32	41,260.00	41,260.00	37,875.76	41,016.00	
1000.0490 4003 TEMP / SEASONAL	0.00		0.00	30,000.00	28,788.00	20,879.50	35,000.00	
1000.0490 4010 OVERTIME	0.00		0.00	0.00	1,212.00	1,211.25	10,000.00	
1000.0490 4020 ANNUAL SALARY ADJUSTMENT	0.00		0.00	0.00	0.00	0.00	650.00	
1000.0490 4100 PAYROLL TAXES - CNTY MATCH	4,615.61		3,128.73	5,452.00	5,452.00	4,211.49	6,630.00	
1000.0490 4116 RETIREMENT - CNTY CONTRI	3,649.07		3,994.11	4,263.00	4,263.00	3,564.59	4,305.00	
1000.0490 4120 EMP HEALTH INS - CNTY PAID	8,069.14		10,224.67	10,769.00	10,769.00	9,846.54	11,411.00	
1000.0490 4123 EMPL DENTAL INS - COUNTY PAID	215.80		273.49	281.00	281.00	256.08	272.00	
1000.0490 4126 EMP LIFE INS - CNTY PAID	87.70		108.59	114.00	114.00	99.00	114.00	
1000.0490 4201 OFFICE SUPPLIES	201.80		539.67	1,000.00	1,000.00	538.96	1,300.00	
1000.0490 4202 FURN & EQUIP (NOT CA)	594.69		1,116.50	1,200.00	1,200.00	220.42	1,200.00	
1000.0490 4205 LEGAL BOOKS & SUBSCRIPTIONS	150.00		0.00	140.00	175.00	175.00	150.00	
1000.0490 4209 VOTER REGISTRATION EXPENSE	0.00		0.00	3,750.00	3,750.00	1,644.18	10,000.00	
1000.0490 4210 ELECTION EXPENSES	48,116.23		51,452.80	45,000.00	45,000.00	13,272.84	50,000.00	
1000.0490 4401 TELECOMMUNICATIONS	369.61		404.32	1,500.00	2,620.00	2,058.43	1,700.00	
1000.0490 4499 MISC OTHER SRVCS & CHRGS	0.00		0.00	550.00	550.00	208.06	550.00	
1000.0490 4500 SERVICE AGREEMENTS	2,126.00		19,634.58	36,275.00	36,275.00	18,374.00	40,000.00	
1000.0490 5100 DUES & MEMBERSHIPS	450.00		150.00	400.00	400.00	150.00	400.00	
1000.0490 5111 CONFERENCES, TRAINING, ETC	3,985.52		0.00	3,000.00	3,000.00	1,901.10	4,000.00	
1000.0490 5190 OFFICIAL, DEPUTY, NOTARY BOND	100.00		50.00	50.00	50.00	50.00	50.00	
1000.0490 5399 MISC OTHER SRVCS & CHRGS	994.28		552.59	0.00	0.00	0.00	0.00	
1000.0490 5516 FURNITURE & EQUIPMENT	870.80		879.85	4,500.00	3,345.00	0.00	4,500.00	
0490 ELECTIONS	111,087.37		131,362.22	189,504.00	189,504.00	116,537.20	223,248.00	

1000 GENERAL FUND

0491 VOTER REGISTRATION								
1000.0491 4202 FURN & EQUIP (NOT CA)	0.00		159.99	0.00	0.00	0.00	0.00	
1000.0491 4209 VOTER REGISTRATION EXPENSE	1,745.74		4,317.68	0.00	0.00	0.00	0.00	
1000.0491 4500 SERVICE AGREEMENTS	4,550.00		7,101.66	0.00	0.00	0.00	0.00	
1000.0491 5111 CONFERENCES, TRAINING, ETC	1,227.08		1,431.88	0.00	0.00	0.00	0.00	
0491 VOTER REGISTRATION	7,522.82		13,011.21	0.00	0.00	0.00	0.00	

1000 GENERAL FUND

0495 COUNTY AUDITOR								
1000.0495 4001 FULL-TIME	134,204.97		147,259.29	159,314.00	159,314.00	146,758.31	158,937.00	
1000.0495 4010 OVERTIME	0.00		19.51	1,000.00	1,000.00	70.36	1,000.00	
1000.0495 4020 ANNUAL SALARY ADJUSTMENT	0.00		0.00	0.00	0.00	0.00	1,950.00	
1000.0495 4040 SUPPLEMENT	4,200.00		4,200.00	4,200.00	4,200.00	3,850.00	4,200.00	
1000.0495 4100 PAYROLL TAXES - CNTY MATCH	10,235.53		11,315.42	12,586.00	12,586.00	11,236.19	12,706.00	
1000.0495 4116 RETIREMENT - CNTY CONTRI	13,840.58		15,519.61	16,995.00	16,995.00	14,137.60	17,157.00	
1000.0495 4120 EMP HEALTH INS - CNTY PAID	28,460.33		31,925.80	33,757.00	33,757.00	30,866.55	35,770.00	
1000.0495 4123 EMPL DENTAL INS - COUNTY PAID	711.78		817.62	841.00	841.00	768.24	815.00	
1000.0495 4126 EMP LIFE INS - CNTY PAID	366.40		411.97	443.00	443.00	376.20	451.00	
1000.0495 4201 OFFICE SUPPLIES	618.02		975.01	500.00	500.00	399.93	500.00	
1000.0495 4202 FURN & EQUIP (NOT CA)	949.24		314.51	1,000.00	1,000.00	221.37	1,000.00	
1000.0495 4500 SERVICE AGREEMENTS	2,086.42		6,711.42	16,000.00	16,000.00	12,000.00	16,000.00	
1000.0495 5100 DUES & MEMBERSHIPS	235.00		235.00	550.00	550.00	0.00	550.00	
1000.0495 5111 CONFERENCES, TRAINING, ETC	742.73		4,114.32	3,600.00	2,100.00	794.12	3,600.00	
1000.0495 5190 OFFICIAL, DEPUTY, NOTARY BOND	91.57		0.00	95.00	95.00	0.00	95.00	
1000.0495 5399 MISC OTHER SRVCS & CHRGS	61.95		283.38	300.00	300.00	0.00	300.00	
1000.0495 5516 FURNITURE & EQUIPMENT	0.00		0.00	1,000.00	2,500.00	2,333.16	1,000.00	
0495 COUNTY AUDITOR	196,804.52		224,102.86	252,181.00	252,181.00	223,812.03	256,031.00	

1000 GENERAL FUND

0497 COUNTY TREASURER								
0001 COUNTY TREASURER	1		4001	55,112.00				
0006 PART-TIME CLERK	1		4002	5,150.00				
0010 CHIEF DEPUTY	1		4001	41,016.00				
0011 DEPUTY	1		4001	39,558.00				
1000.0497 4001 FULL-TIME	127,069.66		130,054.30	136,293.00	135,883.00	121,780.03	135,686.00	
1000.0497 4002 PART-TIME	0.00		0.00	5,150.00	3,037.50	3,037.50	5,150.00	

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

LEE COUNTY

09/08/2023 11:53:15

VERSION: 2024.01.R.A, 2024.01.E.A

Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0497 COUNTY TREASURER						
1000.0497 4010 OVERTIME	8.71	3,094.30	1,000.00	5,457.50	6,076.08	1,000.00
1000.0497 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	1,950.00
1000.0497 4065 EXPENSE ALLOWANCE	4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0497 4100 PAYROLL TAXES - CNTY MATCH	9,692.82	10,156.20	11,219.00	11,385.00	9,967.66	11,321.00
1000.0497 4116 RETIREMENT - CNTY CONTRI	13,117.93	14,072.60	15,149.00	15,289.00	12,615.38	15,287.00
1000.0497 4120 EMP HEALTH INS - CNTY PAID	28,722.17	31,925.80	33,757.00	33,757.00	29,076.27	35,770.00
1000.0497 4123 EMPL DENTAL INS - COUNTY PAID	733.24	817.62	841.00	841.00	721.68	815.00
1000.0497 4126 EMP LIFE INS - CNTY PAID	337.66	365.34	384.00	384.00	318.29	387.00
1000.0497 4201 OFFICE SUPPLIES	2,977.44	2,603.50	2,600.00	2,211.00	2,015.81	2,600.00
1000.0497 4202 FURN & EQUIP (NOT CA)	762.87	489.96	500.00	889.00	887.12	2,000.00
1000.0497 4500 SERVICE AGREEMENTS	2,086.43	9,007.82	20,500.00	20,500.00	13,329.20	20,500.00
1000.0497 5100 DUES & MEMBERSHIPS	150.00	195.00	550.00	550.00	185.00	550.00
1000.0497 5111 CONFERENCES, TRAINING, ETC	1,380.47	3,102.02	2,600.00	1,693.00	660.60	2,600.00
1000.0497 5190 OFFICIAL, DEPUTY, NOTARY BOND	346.08	346.08	2,000.00	2,000.00	1,145.08	500.00
1000.0497 5399 MISC OTHER SRVCS & CHRGS	2,068.69	305.66	2,000.00	666.00	0.00	2,000.00
1000.0497 5516 FURNITURE & EQUIPMENT	0.00	0.00	7,000.00	7,000.00	0.00	7,000.00
0497 COUNTY TREASURER	193,654.17	210,736.20	245,743.00	245,743.00	205,665.70	249,316.00

1000 GENERAL FUND
0499 TAX ASSESSOR / COLLECTOR

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0001 TAX ASSESSOR/COLLECTOR	1		4001	55,112.00
0010 CHIEF DEPUTY	2		4001	82,032.00
0011 DEPUTY	5		4001	197,790.00

1000.0499 4001 FULL-TIME	308,282.22	321,048.61	336,821.00	336,821.00	310,934.47	334,934.00
1000.0499 4010 OVERTIME	0.00	0.00	515.00	515.00	0.00	515.00
1000.0499 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	5,200.00
1000.0499 4065 EXPENSE ALLOWANCE	7,968.00	7,968.00	7,968.00	7,968.00	7,304.00	7,968.00
1000.0499 4100 PAYROLL TAXES - CNTY MATCH	21,789.53	22,713.27	26,416.00	26,416.00	22,163.96	26,670.00
1000.0499 4116 RETIREMENT - CNTY CONTRI	31,064.98	33,709.05	35,670.00	35,670.00	29,803.99	36,013.00
1000.0499 4120 EMP HEALTH INS - CNTY PAID	87,562.12	91,886.75	97,463.00	97,463.00	87,791.00	101,738.00
1000.0499 4123 EMPL DENTAL INS - COUNTY PAID	2,069.76	2,179.02	2,241.00	2,241.00	2,048.64	2,174.00
1000.0499 4126 EMP LIFE INS - CNTY PAID	855.72	884.74	940.00	940.00	790.46	954.00
1000.0499 4201 OFFICE SUPPLIES	3,702.94	2,820.31	4,000.00	4,000.00	2,717.98	4,000.00
1000.0499 4202 FURN & EQUIP (NOT CA)	56.69	1,103.46	2,000.00	2,000.00	419.99	2,000.00
1000.0499 4260 MAINT & SRVC CNTRCTS - COM /IT	19,094.20	20,855.46	24,000.00	24,000.00	22,712.12	26,000.00
1000.0499 4401 TELECOMMUNICATIONS	2,070.49	2,065.14	3,400.00	3,400.00	1,516.38	1,400.00
1000.0499 4410 POSTAGE	11,000.00	12,340.67	13,250.00	16,500.00	16,500.00	15,250.00
1000.0499 4500 SERVICE AGREEMENTS	11,098.80	10,575.70	20,000.00	20,000.00	11,187.90	15,000.00
1000.0499 5100 DUES & MEMBERSHIPS	215.00	215.00	500.00	500.00	150.00	500.00
1000.0499 5111 CONFERENCES, TRAINING, ETC	225.00	1,417.43	4,000.00	4,000.00	990.05	3,000.00
1000.0499 5190 OFFICIAL, DEPUTY, NOTARY BOND	3,621.00	71.00	300.00	300.00	71.00	150.00
1000.0499 5399 MISC OTHER SRVCS & CHRGS	1,193.46	536.10	2,500.00	500.00	62.00	1,500.00
1000.0499 5516 FURNITURE & EQUIPMENT	0.00	1,907.54	2,500.00	1,250.00	0.00	3,000.00
0499 TAX ASSESSOR / COLLECTOR	511,869.91	534,297.25	584,484.00	584,484.00	517,092.94	587,966.00

1000 GENERAL FUND
0510 PUBLIC FACILITIES

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0006 PART-TIME	1		4002	4,495.00
0020 CHIEF MAINTENANCE	1		4001	46,808.00
0021 CUSTODIAN SUPERVISOR	1		4001	43,455.00
0022 CUSTODIAN	1		4001	38,999.00

1000.0510 4001 FULL-TIME	119,971.85	123,827.40	129,934.00	129,934.00	120,087.62	129,262.00
1000.0510 4002 PART-TIME	0.00	0.00	4,451.00	4,451.00	0.00	4,495.00
1000.0510 4010 OVERTIME	641.61	193.57	515.00	515.00	84.73	515.00
1000.0510 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	1,950.00
1000.0510 4100 PAYROLL TAXES - CNTY MATCH	9,181.30	9,454.75	10,320.00	10,320.00	9,162.52	10,421.00
1000.0510 4116 RETIREMENT - CNTY CONTRI	12,061.35	12,704.16	13,936.00	13,936.00	11,244.21	14,072.00
1000.0510 4120 EMP HEALTH INS - CNTY PAID	19,349.24	20,368.84	21,538.00	21,538.00	19,693.08	22,822.00
1000.0510 4123 EMPL DENTAL INS - COUNTY PAID	517.44	545.08	841.00	841.00	512.16	815.00
1000.0510 4126 EMP LIFE INS - CNTY PAID	297.00	340.94	354.00	354.00	309.43	360.00
1000.0510 4202 FURN & EQUIP (NOT CA)	2,281.01	1,956.61	1,450.00	4,760.00	4,686.43	1,450.00
1000.0510 4207 JANITORIAL SUPPLIES	1,032.96	1,507.42	2,000.00	3,000.00	2,226.44	2,000.00
1000.0510 4208 MAINT & SERVICE - JANITORIAL	0.00	609.51	0.00	3,800.00	3,008.16	3,000.00
1000.0510 4222 SMALL TOOLS	0.00	317.77	300.00	300.00	159.35	300.00
1000.0510 4231 ELEVATOR EXPENSES	4,980.51	0.00	2,000.00	1,500.00	0.00	2,000.00
1000.0510 4238 PARTS, SUPPLIES, & REPAIRS	5,325.68	3,085.37	3,000.00	3,000.00	1,520.08	3,000.00
1000.0510 4241 FUELS / OILS / LUBRICANTS	1,655.40	2,983.19	2,500.00	2,500.00	1,831.60	2,500.00
1000.0510 4249 PARTS/SUPPLIES / REPAIRS(EQPMNT)	0.00	210.53	2,000.00	2,000.00	438.41	2,000.00
1000.0510 4258 BUILDING - REPAIRS & MAINT (not CA)	439,092.60	33,015.89	100,000.00	83,435.00	16,531.40	100,000.00
1000.0510 4259 HEAT/AIR REPAIR & MAINT-not CA	38,639.28	22,606.61	50,000.00	50,000.00	14,848.79	50,000.00
1000.0510 4266 GROUNDS REPAIRS	2,776.88	385.57	3,000.00	3,500.00	3,250.00	3,000.00
1000.0510 4299 MISC SUPPLIES & MAINTENANCE	7,778.57	4,616.19	6,500.00	5,190.00	3,592.04	3,600.00
1000.0510 4300 UTILITIES	108,637.80	116,512.14	120,000.00	120,000.00	84,111.35	120,000.00
1000.0510 4401 TELECOMMUNICATIONS	921.37	555.69	1,500.00	1,500.00	127.60	1,500.00
1000.0510 5399 MISC OTHER SRVCS & CHRGS	10,256.30	8,769.26	10,000.00	8,900.00	5,142.81	10,000.00
1000.0510 5506 BLDNGS/BLDNG IMPS OVRSK	0.00	0.00	0.00	14,065.00	14,065.00	100.00
1000.0510 5516 FURNITURE & EQUIPMENT	0.00	6,842.08	5,000.00	1,800.00	0.00	5,000.00
0510 PUBLIC FACILITIES	785,398.15	371,408.57	491,139.00	491,139.00	316,633.21	494,162.00

1000 GENERAL FUND
0540 AMBULANCE / EMS

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

LEE COUNTY

09/08/2023 11:53:15

VERSION: 2024.01.R.A., 2024.01.E.A

Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
0540 AMBULANCE / EMS						
1000.0540 4667 AMBULANCE SERVICES	220,626.64	246,459.96	400,000.00	400,000.00	399,544.40	652,000.00
0540 AMBULANCE / EMS	220,626.64	246,459.96	400,000.00	400,000.00	399,544.40	652,000.00

1000 GENERAL FUND
0552 CONSTABLE PCT 2

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 CONSTABLE PCT 2	1		4001	55,112.00				
1000.0552 4001 FULL-TIME			32,921.96	33,890.00	55,216.00	55,216.00	50,668.76	55,112.00
1000.0552 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00	0.00	650.00
1000.0552 4060 CLOTHING / UNIFORM ALLNCE			0.00	0.00	600.00	600.00	0.00	600.00
1000.0552 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0552 4100 PAYROLL TAXES - CNTY MATCH			2,837.40	2,884.41	4,546.00	4,546.00	4,053.87	4,588.00
1000.0552 4116 RETIREMENT - CNTY CONTRI			3,712.04	3,901.80	6,138.00	6,138.00	5,125.95	6,195.00
1000.0552 4120 EMP HEALTH INS - CNTY PAID			8,430.79	9,325.16	10,769.00	10,769.00	9,433.92	12,949.00
1000.0552 4123 EMPL DENTAL INS - COUNTY PAID			225.48	249.48	281.00	281.00	232.80	272.00
1000.0552 4126 EMP LIFE INS - CNTY PAID			59.89	62.46	162.00	162.00	87.34	162.00
1000.0552 4201 OFFICE SUPPLIES			0.00	0.00	50.00	250.00	147.54	500.00
1000.0552 4202 FURN & EQUIP (NOT CA)			0.00	0.00	2,000.00	1,800.00	1,365.73	3,000.00
1000.0552 4205 LEGAL BOOKS & SUBSCRIPTIONS			0.00	0.00	100.00	100.00	0.00	100.00
1000.0552 4238 PARTS, SUPPLIES, & REPAIRS			175.29	1,833.75	3,500.00	3,500.00	1,471.95	4,500.00
1000.0552 4241 FUELS / OILS / LUBRICANTS			1,268.54	1,464.98	2,000.00	2,000.00	1,857.44	4,500.00
1000.0552 4281 AMMUNITION			0.00	0.00	0.00	0.00	0.00	500.00
1000.0552 4401 TELECOMMUNICATIONS			0.00	0.00	200.00	350.00	201.17	1,100.00
1000.0552 5100 DUES & MEMBERSHIPS			95.00	95.00	135.00	135.00	115.00	150.00
1000.0552 5111 CONFERENCES, TRAINING, ETC			0.00	0.00	200.00	200.00	0.00	500.00
1000.0552 5190 OFFICIAL, DEPUTY, NOTARY BOND			277.50	100.00	100.00	150.00	150.00	300.00
1000.0552 5399 MISC OTHER SRVCS & CHRGS			201.44	373.94	500.00	300.00	4.23	500.00
1000.0552 5516 FURNITURE & EQUIPMENT			0.00	0.00	500.00	500.00	0.00	0.00
0552 CONSTABLE PCT 2			54,405.33	58,380.98	91,197.00	91,197.00	78,765.70	100,378.00

1000 GENERAL FUND
0553 CONSTABLE PCT 3

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 CONSTABLE PCT 3	1		4001	55,112.00				
1000.0553 4001 FULL-TIME			32,921.96	33,890.00	55,216.00	55,216.00	50,668.76	55,112.00
1000.0553 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00	0.00	650.00
1000.0553 4060 CLOTHING / UNIFORM ALLNCE			850.51	217.94	2,500.00	2,500.00	0.00	2,500.00
1000.0553 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0553 4100 PAYROLL TAXES - CNTY MATCH			2,074.36	2,115.87	4,546.00	4,546.00	3,326.28	4,588.00
1000.0553 4116 RETIREMENT - CNTY CONTRI			3,712.40	3,901.70	6,138.00	6,138.00	5,125.95	6,195.00
1000.0553 4120 EMP HEALTH INS - CNTY PAID			12,124.55	13,003.05	14,827.00	14,827.00	13,557.50	15,712.00
1000.0553 4123 EMPL DENTAL INS - COUNTY PAID			235.45	252.64	281.00	281.00	256.08	272.00
1000.0553 4126 EMP LIFE INS - CNTY PAID			100.80	97.12	162.00	162.00	96.47	162.00
1000.0553 4201 OFFICE SUPPLIES			89.22	149.81	500.00	500.00	212.32	500.00
1000.0553 4202 FURN & EQUIP (NOT CA)			109.99	433.85	1,000.00	1,000.00	0.00	1,000.00
1000.0553 4205 LEGAL BOOKS & SUBSCRIPTIONS			0.00	244.21	250.00	250.00	0.00	250.00
1000.0553 4238 PARTS, SUPPLIES, & REPAIRS			4,042.41	892.48	8,000.00	8,000.00	555.10	8,000.00
1000.0553 4241 FUELS / OILS / LUBRICANTS			2,870.56	3,677.73	5,000.00	5,000.00	2,759.40	6,000.00
1000.0553 4401 TELECOMMUNICATIONS			1,911.05	1,906.45	2,100.00	2,100.00	1,420.83	2,100.00
1000.0553 4410 POSTAGE			0.00	0.00	110.00	110.00	0.00	110.00
1000.0553 4500 SERVICE AGREEMENTS			0.00	0.00	1,920.00	1,920.00	0.00	1,920.00
1000.0553 5100 DUES & MEMBERSHIPS			25.00	85.00	200.00	200.00	100.00	200.00
1000.0553 5111 CONFERENCES, TRAINING, ETC			0.00	0.00	2,500.00	2,500.00	100.00	2,500.00
1000.0553 5190 OFFICIAL, DEPUTY, NOTARY BOND			0.00	0.00	200.00	200.00	0.00	200.00
1000.0553 5399 MISC OTHER SRVCS & CHRGS			250.50	487.37	500.00	500.00	70.00	500.00
1000.0553 5440 CAPITAL LEASE - PRINCIPAL			0.00	0.00	11,300.00	11,300.00	0.00	0.00
1000.0553 5441 CAPITAL LEASE - INTEREST			0.00	0.00	1,200.00	1,200.00	0.00	0.00
1000.0553 5516 FURNITURE & EQUIPMENT			0.00	0.00	7,000.00	7,000.00	0.00	7,000.00
0553 CONSTABLE PCT 3			65,518.76	65,555.22	129,650.00	129,650.00	82,098.69	119,671.00

1000 GENERAL FUND
0554 CONSTABLE PCT 4

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 CONSTABLE PCT 4	1		4001	55,112.00				
1000.0554 4001 FULL-TIME			8,717.99	22,160.00	55,216.00	55,216.00	50,668.76	55,112.00
1000.0554 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00	0.00	650.00
1000.0554 4060 CLOTHING / UNIFORM ALLNCE			0.00	1,121.91	800.00	800.00	474.21	800.00
1000.0554 4065 EXPENSE ALLOWANCE			1,050.00	2,800.00	4,200.00	4,200.00	3,850.00	4,200.00
1000.0554 4100 PAYROLL TAXES - CNTY MATCH			747.26	1,905.75	4,546.00	4,546.00	4,165.49	4,588.00
1000.0554 4116 RETIREMENT - CNTY CONTRI			976.79	2,578.33	6,138.00	6,138.00	5,125.95	6,195.00
1000.0554 4120 EMP HEALTH INS - CNTY PAID			0.00	6,655.06	10,769.00	10,769.00	9,846.54	11,411.00
1000.0554 4123 EMPL DENTAL INS - COUNTY PAID			0.00	177.84	281.00	281.00	256.08	272.00
1000.0554 4126 EMP LIFE INS - CNTY PAID			10.54	65.08	162.00	162.00	91.52	162.00
1000.0554 4201 OFFICE SUPPLIES			0.00	191.40	200.00	450.00	413.05	250.00
1000.0554 4202 FURN & EQUIP (NOT CA)			0.00	337.04	500.00	700.00	661.20	500.00
1000.0554 4205 LEGAL BOOKS & SUBSCRIPTIONS			0.00	54.00	150.00	150.00	15.00	150.00
1000.0554 4238 PARTS, SUPPLIES, & REPAIRS			604.00	4,555.56	4,500.00	5,050.00	5,000.17	4,100.00
1000.0554 4241 FUELS / OILS / LUBRICANTS			34.00	3,099.07	6,240.00	6,240.00	3,167.63	6,240.00
1000.0554 4401 TELECOMMUNICATIONS			36.80	42.85	200.00	200.00	37.15	100.00
1000.0554 5100 DUES & MEMBERSHIPS			0.00	85.00	100.00	100.00	70.00	150.00
1000.0554 5111 CONFERENCES, TRAINING, ETC			0.00	734.68	800.00	1,160.00	1,159.42	2,000.00
1000.0554 5190 OFFICIAL, DEPUTY, NOTARY BOND			0.00	50.00	300.00	300.00	50.00	100.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

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VERSION: 2024.01.R.A, 2024.01.E.A

LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0554 CONSTABLE PCT 4						
1000.0554 5399 MISC OTHER SRVCS & CHRGS	14.50	831.01	900.00	350.00	262.73	900.00
1000.0554 5516 FURNITURE & EQUIPMENT	0.00	485.00	1,800.00	990.00	0.00	1,500.00
0554 CONSTABLE PCT 4	12,191.88	47,929.58	97,802.00	97,802.00	85,314.90	99,380.00

1000 GENERAL FUND
0560 COUNTY SHERIFF

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0001 COUNTY SHERIFF	1		4001	74,350.00
0005 ADMIN ASSISTANT	1		4001	0.00
0006 PART-TIME	1		4002	4,500.00
0014 SHERIFF'S CHIEF DEPUTY	1		4001	57,140.00
0018 ADMINISTRATIVE SERVICES SPECIALIST	0		4001	49,416.00
0031 SHERIFF'S CAPTAIN	1		4001	56,491.00
0032 SHERIFF'S LIEUTENANT	1		4001	0.00
0033 SHERIFF'S SERGEANT	5		4001	364,021.00
0034 SHERIFF'S CORPORAL	1		4001	0.00
0035 SHERIFF'S DEPUTY	9		4001	552,827.00
0036 SRO - SAFETY RESOURCE OFFICER	2		4001	50,257.00
0038 CADET - DEPUTY	3		4001	50,257.00
0040 DISPATCH SUPERVISOR	1		4001	49,416.00
0042 DISPATCHER	6		4001	285,612.00

1000.0560 4001 FULL-TIME	948,301.08	1,116,485.10	1,677,793.00	1,628,893.00	1,320,970.41	1,589,787.00
1000.0560 4002 PART-TIME	0.00	0.00	4,500.00	714.00	0.00	4,500.00
1000.0560 4010 OVERTIME	80,327.90	139,851.01	87,931.00	109,231.00	117,930.01	97,931.00
1000.0560 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	20,150.00
1000.0560 4060 CLOTHING / UNIFORM ALLNCE	17,442.34	18,700.00	27,600.00	27,600.00	22,867.83	26,400.00
1000.0560 4062 CERTIFICATION PAY	0.00	0.00	0.00	0.00	0.00	105,600.00
1000.0560 4065 EXPENSE ALLOWANCE	8,016.00	8,016.00	8,016.00	8,016.00	7,132.55	0.00
1000.0560 4100 PAYROLL TAXES - CNTY MATCH	77,556.89	95,314.38	138,146.00	138,146.00	109,518.31	141,095.00
1000.0560 4116 RETIREMENT - CNTY CONTRI	105,432.83	131,622.77	186,542.00	186,542.00	138,529.99	190,524.00
1000.0560 4120 EMP HEALTH INS - CNTY PAID	195,006.63	220,850.38	325,260.00	325,260.00	254,788.73	355,802.00
1000.0560 4123 EMPL DENTAL INS - COUNTY PAID	5,078.56	5,863.05	8,682.00	8,682.00	6,541.68	8,421.00
1000.0560 4126 EMP LIFE INS - CNTY PAID	2,478.04	2,961.69	4,474.00	4,474.00	2,987.45	4,734.00
1000.0560 4201 OFFICE SUPPLIES	4,059.12	4,027.77	1,500.00	5,783.00	5,782.12	1,500.00
1000.0560 4202 FURN & EQUIP (NOT CA)	5,200.80	12,891.88	8,000.00	21,478.00	21,477.06	8,000.00
1000.0560 4205 LEGAL BOOKS & SUBSCRIPTIONS	0.00	1,154.12	1,000.00	60.00	0.00	1,000.00
1000.0560 4207 JANITORIAL SUPPLIES	0.00	0.00	0.00	80.00	54.40	0.00
1000.0560 4212 RADIO TOWER EXPENSES	33,921.08	18,927.53	37,000.00	35,450.00	26,219.04	60,000.00
1000.0560 4217 CLOTHING/UNIFORM/ ID	2,449.97	2,935.75	1,500.00	3,210.00	3,203.59	1,500.00
1000.0560 4232 EVIDENCE EXPENSE (PHOTOS, ETC)	427.30	3,002.71	2,350.00	4,356.00	4,355.60	2,350.00
1000.0560 4241 FUELS / OILS / LUBRICANTS	66,962.43	130,682.85	160,000.00	134,400.00	113,572.75	160,000.00
1000.0560 4246 PARTS/SUPPLIES / REPAIRS(VHCL)	51,776.10	62,052.50	55,000.00	114,793.00	114,769.40	55,000.00
1000.0560 4281 AMMUNITION	0.00	2,519.05	6,000.00	4,250.00	4,248.66	6,000.00
1000.0560 4283 INVESTIGATION SUPPLIES	2,943.77	1,027.82	0.00	0.00	0.00	0.00
1000.0560 4299 MISC SUPPLIES & MAINTENANCE	1,558.57	2,361.30	2,200.00	1,160.00	624.39	2,200.00
1000.0560 4401 TELECOMMUNICATIONS	23,676.24	16,733.53	19,000.00	19,000.00	16,493.35	19,000.00
1000.0560 4500 SERVICE AGREEMENTS	82,645.14	97,316.90	91,800.00	117,561.00	117,534.10	122,200.00
1000.0560 5025 EMPLOYEE / PRE-EMPLMNT - TESTING	1,405.00	4,620.00	4,000.00	2,500.00	2,180.00	4,000.00
1000.0560 5100 DUES & MEMBERSHIPS	875.00	462.00	1,500.00	255.00	255.00	1,500.00
1000.0560 5111 CONFERENCES, TRAINING, ETC	4,309.10	33,500.42	25,000.00	27,280.00	27,199.16	25,000.00
1000.0560 5190 OFFICIAL, DEPUTY, NOTARY BOND	177.50	455.00	350.00	300.00	221.00	350.00
1000.0560 5320 AID TO SCHOOL - COMMUNITY EDU	502.03	349.25	500.00	945.00	945.00	500.00
1000.0560 5399 MISC OTHER SRVCS & CHRGS	8,805.50	13,908.22	8,500.00	2,405.00	1,993.93	8,500.00
1000.0560 5440 CAPITAL LEASE - PRINCIPAL	0.00	269,516.00	271,000.00	190,700.00	125,137.08	208,000.00
1000.0560 5441 CAPITAL LEASE - INTEREST	0.00	0.00	15,000.00	44,000.00	28,934.99	47,600.00
1000.0560 5516 FURNITURE & EQUIPMENT	280,327.25	552,374.80	100,000.00	117,130.00	117,084.38	100,000.00
1000.0560 5517 VEHICLES OVR 5K	89,964.00	1,173.08	0.00	0.00	0.00	0.00
0560 COUNTY SHERIFF	2,101,626.17	2,971,656.86	3,280,144.00	3,284,654.00	2,713,551.96	3,379,144.00

1000 GENERAL FUND
0562 JAIL OPERATIONS

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0033 JAIL SERGEANT	3		4001	138,837.00
0036 JAIL ADMINISTRATOR	1		4001	56,813.00
0050 JAIL LIEUTENANT	1		4001	51,551.00
0054 JAIL CORPORAL	2		4001	82,322.00
0055 JAILER	13		4001	535,093.00
0056 JAIL MAINTENANCE	1		4001	46,808.00
0058 HEAD JAIL COOK	1		4001	40,742.00
0059 JAIL COOK	1		4001	39,351.00
0500 JAIL COOK - TEMP/SEASONAL	1		4003	11,704.00

1000.0562 4001 FULL-TIME	754,741.85	829,084.29	991,900.00	991,900.00	758,706.96	991,517.00
1000.0562 4002 PART-TIME	0.00	0.00	0.00	0.00	156.24	0.00
1000.0562 4003 TEMP / SEASONAL	0.00	0.00	16,673.00	1,673.00	789.13	11,704.00
1000.0562 4010 OVERTIME	88,989.59	108,900.34	105,000.00	132,466.00	148,186.73	105,000.00
1000.0562 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	15,275.00
1000.0562 4100 PAYROLL TAXES - CNTY MATCH	63,412.51	70,891.16	85,188.00	85,188.00	68,700.82	85,948.00
1000.0562 4116 RETIREMENT - CNTY CONTRI	84,243.95	96,019.25	115,031.00	115,031.00	84,748.68	116,058.00
1000.0562 4120 EMP HEALTH INS - CNTY PAID	192,172.19	215,624.81	258,696.00	258,696.00	192,423.54	279,382.00
1000.0562 4123 EMPL DENTAL INS - COUNTY PAID	5,031.30	5,698.17	6,442.00	6,442.00	4,935.36	6,248.00
1000.0562 4126 EMP LIFE INS - CNTY PAID	1,865.70	2,142.05	2,709.00	2,709.00	1,791.52	2,722.00
1000.0562 4201 OFFICE SUPPLIES	1,542.78	2,166.51	3,360.00	3,615.00	3,528.36	3,360.00
1000.0562 4202 FURN & EQUIP (NOT CA)	5,602.44	8,145.17	3,000.00	10,695.00	10,693.59	3,000.00

VERSION A
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VERSION: 2024.01.R.A, 2024.01.E.A

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0562 JAIL OPERATIONS						
1000.0562 4207 JANITORIAL SUPPLIES	7,077.62	11,281.96	14,000.00	16,988.00	16,956.01	14,000.00
1000.0562 4217 CLOTHING/UNIFORM/ ID	4,822.11	5,484.63	8,000.00	8,000.00	4,529.38	8,000.00
1000.0562 4258 BUILDING - REPAIRS & MAINT (not CA)	54,532.02	93,728.41	105,000.00	75,609.00	49,515.27	105,000.00
1000.0562 4288 INMATE CARE - MEDICAL	43,336.54	87,644.56	100,000.00	113,027.00	112,934.84	103,645.00
1000.0562 4291 INMATE CARE - NON MEDICAL	114,086.55	170,213.02	200,000.00	200,000.00	152,650.31	200,000.00
1000.0562 4299 MISC SUPPLIES & MAINTENANCE	21,993.48	26,987.22	50,000.00	41,090.00	12,245.46	50,000.00
1000.0562 4300 UTILITIES	89,546.34	88,543.94	120,000.00	116,000.00	85,632.57	120,000.00
1000.0562 4401 TELECOMMUNICATIONS	1,320.00	1,379.90	2,000.00	2,000.00	1,509.50	2,000.00
1000.0562 4500 SERVICE AGREEMENTS	9,335.00	22,235.46	40,488.00	30,383.00	19,034.52	40,488.00
1000.0562 5025 EMPLOYEE / PRE-EMPLMNT - TESTING	4,325.00	2,010.00	4,500.00	4,500.00	2,385.42	4,500.00
1000.0562 5071 INMATE CARE - CNTRCTD SERVICES	86,295.66	81,521.67	105,000.00	105,000.00	83,883.37	105,000.00
1000.0562 5100 DUES & MEMBERSHIPS	0.00	30.00	1,500.00	1,500.00	30.00	1,500.00
1000.0562 5111 CONFERENCES, TRAINING, ETC	5,394.05	8,563.16	15,000.00	10,450.00	8,348.65	15,000.00
1000.0562 5399 MISC OTHER SRVCS & CHRGS	16,984.96	16,201.90	12,000.00	10,050.00	10,003.04	12,000.00
1000.0562 5516 FURNITURE & EQUIPMENT	12,297.45	12,728.55	32,000.00	49,965.00	49,963.69	68,000.00
0562 JAIL OPERATIONS	1,668,949.09	1,967,226.13	2,397,487.00	2,392,977.00	1,884,282.96	2,469,347.00

1000 GENERAL FUND
0565 911

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0003 DEPARTMENT HEAD	1		4001	31,471.00				
1000.0565 4001 FULL-TIME			23,297.52	25,082.52	31,484.00	31,484.00	26,573.31	31,471.00
1000.0565 4010 OVERTIME			0.00	38.34	0.00	0.00	0.00	0.00
1000.0565 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00	0.00	325.00
1000.0565 4100 PAYROLL TAXES - CNTY MATCH			1,766.76	1,903.22	2,409.00	2,409.00	2,013.85	2,433.00
1000.0565 4116 RETIREMENT - CNTY CONTRI			2,329.98	2,574.50	3,253.00	3,253.00	2,460.27	3,285.00
1000.0565 4120 EMP HEALTH INS - CNTY PAID			5,191.40	5,308.58	5,385.00	5,385.00	4,923.27	5,706.00
1000.0565 4123 EMPL DENTAL INS - COUNTY PAID			138.88	142.08	140.00	140.00	128.04	136.00
1000.0565 4126 EMP LIFE INS - CNTY PAID			48.91	55.17	87.00	87.00	66.77	87.00
1000.0565 4201 OFFICE SUPPLIES			335.39	229.34	500.00	690.00	551.10	400.00
1000.0565 4202 FURN & EQUIP (NOT CA)			129.99	0.00	0.00	250.00	175.63	200.00
1000.0565 4241 FUELS / OILS / LUBRICANTS			430.33	396.17	600.00	600.00	172.42	400.00
1000.0565 4270 SIGNS & REFLECTORS			0.00	4,605.88	1,500.00	1,400.00	756.88	1,500.00
1000.0565 4401 TELECOMMUNICATIONS			466.48	503.55	500.00	500.00	442.64	520.00
1000.0565 4500 SERVICE AGREEMENTS			403.00	400.00	400.00	400.00	0.00	400.00
1000.0565 5100 DUES & MEMBERSHIPS			0.00	0.00	0.00	60.00	60.00	100.00
1000.0565 5111 CONFERENCES, TRAINING, ETC			0.00	50.00	500.00	500.00	450.00	500.00
1000.0565 5399 MISC OTHER SRVCS & CHRGS			0.00	323.02	400.00	0.00	0.00	500.00
1000.0565 5516 FURNITURE & EQUIPMENT			609.99	0.00	0.00	0.00	0.00	0.00
0565 911			35,148.63	41,612.37	47,158.00	47,158.00	38,774.18	47,963.00

1000 GENERAL FUND
0570 JUVENILE EXPENSE

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0001 JUVENILE JUDGE	3		4001	4,800.00				
1000.0570 4001 FULL-TIME			3,600.00	4,800.00	4,800.00	4,800.00	4,400.00	4,800.00
1000.0570 4100 PAYROLL TAXES - CNTY MATCH			275.52	367.20	368.00	368.00	336.60	368.00
1000.0570 4401 TELECOMMUNICATIONS			0.00	0.00	500.00	500.00	0.00	500.00
1000.0570 5051 JUVENILE DET COSTS / SERVICES			0.00	0.00	4,000.00	4,000.00	450.00	4,000.00
1000.0570 5052 JUVENILE PROBATION COSTS / SVCS			75,250.00	79,150.00	87,200.00	87,200.00	86,950.00	87,200.00
1000.0570 5053 JUVENILE- MDCL / PSYCHOLOGICAL			814.20	0.00	4,500.00	4,500.00	0.00	4,500.00
1000.0570 5200 SPECIAL LEGAL			0.00	0.00	500.00	500.00	0.00	500.00
0570 JUVENILE EXPENSE			79,939.72	84,317.20	101,868.00	101,868.00	92,136.60	101,868.00

1000 GENERAL FUND
0580 EMERGENCY MANAGEMENT

POSITION TITLE	COUNT	GRADE	LINE	SALARY				
0003 EMERGENCY MANAGEMENT COORDINATOR	1		4001	62,941.00				
1000.0580 4001 FULL-TIME			43,366.16	44,627.70	62,968.00	62,968.00	46,778.81	62,941.00
1000.0580 4010 OVERTIME			82.16	180.27	0.00	0.00	243.06	0.00
1000.0580 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00	0.00	650.00
1000.0580 4100 PAYROLL TAXES - CNTY MATCH			3,269.61	3,412.34	4,818.00	4,818.00	3,592.42	4,865.00
1000.0580 4116 RETIREMENT - CNTY CONTRI			4,344.85	4,610.91	6,505.00	6,505.00	4,518.23	6,569.00
1000.0580 4120 EMP HEALTH INS - CNTY PAID			0.00	3,428.58	10,769.00	10,769.00	8,951.40	11,411.00
1000.0580 4123 EMPL DENTAL INS - COUNTY PAID			258.72	228.16	281.00	281.00	232.80	272.00
1000.0580 4126 EMP LIFE INS - CNTY PAID			118.80	107.45	171.00	171.00	114.80	173.00
1000.0580 4201 OFFICE SUPPLIES			588.56	277.53	500.00	960.00	959.67	1,000.00
1000.0580 4202 FURN & EQUIP (NOT CA)			99.98	1,135.63	800.00	800.00	90.00	500.00
1000.0580 4225 FLOOD PLAIN EXPENSES			0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
1000.0580 4233 MISC DISASTER EXPENSES			0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
1000.0580 4240 FUEL			0.00	0.00	0.00	0.00	0.00	500.00
1000.0580 4246 PARTS/SUPPLIES / REPAIRS(VHCL)			521.08	406.79	750.00	750.00	605.97	400.00
1000.0580 4401 TELECOMMUNICATIONS			286.48	478.65	1,000.00	1,000.00	620.42	1,000.00
1000.0580 4433 REQUIRED PUBLIC NOTICES			0.00	0.00	0.00	0.00	0.00	1,000.00
1000.0580 4500 SERVICE AGREEMENTS			0.00	0.00	1,000.00	640.00	0.00	500.00
1000.0580 5100 DUES & MEMBERSHIPS			0.00	0.00	100.00	100.00	0.00	100.00
1000.0580 5111 CONFERENCES, TRAINING, ETC			0.00	0.00	1,500.00	2,200.00	2,133.93	3,000.00
1000.0580 5399 MISC OTHER SRVCS & CHRGS			811.63	453.69	1,000.00	900.00	77.97	1,000.00
1000.0580 5516 FURNITURE & EQUIPMENT			0.00	0.00	1,500.00	800.00	0.00	1,500.00
0580 EMERGENCY MANAGEMENT			53,748.03	59,347.70	108,662.00	108,662.00	68,919.48	112,381.00

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0585 DPS						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0007 SECRETARY	2		4001	78,576.00		
1000.0585 4001 FULL-TIME			73,235.20	75,438.22	79,098.00	79,098.00
1000.0585 4010 OVERTIME			587.30	695.72	4,120.00	4,120.00
1000.0585 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00
1000.0585 4100 PAYROLL TAXES - CNTY MATCH			4,470.04	4,600.52	6,367.00	6,367.00
1000.0585 4116 RETIREMENT - CNTY CONTRI			7,382.25	7,799.22	8,597.00	8,597.00
1000.0585 4120 EMP HEALTH INS - CNTY PAID			24,299.24	25,579.71	27,047.00	27,047.00
1000.0585 4123 EMPL DENTAL INS - COUNTY PAID			517.44	545.08	561.00	561.00
1000.0585 4126 EMP LIFE INS - CNTY PAID			199.68	205.66	216.00	216.00
1000.0585 4201 OFFICE SUPPLIES			857.03	853.01	2,500.00	2,500.00
1000.0585 4202 FURN & EQUIP (NOT CA)			1,049.96	4,514.03	1,900.00	4,900.00
1000.0585 4232 EVIDENCE EXPENSE (PHOTOS, ETC)			87.44	87.91	1,500.00	1,500.00
1000.0585 4238 PARTS, SUPPLIES, & REPAIRS			0.00	80.97	1,000.00	1,000.00
1000.0585 4401 TELECOMMUNICATIONS			0.00	0.00	6,500.00	3,500.00
1000.0585 4500 SERVICE AGREEMENTS			1,370.50	235.30	1,300.00	1,300.00
1000.0585 5111 CONFERENCES, TRAINING, ETC			0.00	350.00	750.00	750.00
1000.0585 5190 OFFICIAL, DEPUTY, NOTARY BOND			0.00	0.00	71.00	71.00
1000.0585 5399 MISC OTHER SRVCS & CHRGS			635.98	944.19	750.00	750.00
1000.0585 5516 FURNITURE & EQUIPMENT			0.00	2,699.99	2,000.00	2,000.00
0585 DPS	114,692.06	124,629.53	144,277.00	144,277.00	116,873.20	144,340.00

1000 GENERAL FUND						
0625 AIRPORT						
1000.0625 5327 AID TO - AIRPORT				0.00	0.00	5,600.00
0625 AIRPORT	0.00	0.00	0.00	5,600.00	5,600.00	0.00

1000 GENERAL FUND						
0630 HEALTH DEPARTMENT						
1000.0630 4128 EMPLOYEE WELLNESS			960.00	1,019.06	2,700.00	2,700.00
1000.0630 4299 MISC SUPPLIES & MAINTENANCE			0.00	0.00	100.00	100.00
1000.0630 4401 TELECOMMUNICATIONS			2,404.45	2,418.99	3,000.00	3,000.00
1000.0630 4665 MENTAL HEALTH EXPENSE			2,160.00	0.00	2,500.00	2,500.00
0630 HEALTH DEPARTMENT	5,524.45	3,438.05	8,300.00	8,300.00	5,014.72	8,300.00

1000 GENERAL FUND						
0634 HEALTH, SANITATION, PERMITTING						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0003 DEPARTMENT HEAD	1		4001	31,471.00		
1000.0634 4001 FULL-TIME			20,130.44	23,163.65	31,484.00	31,484.00
1000.0634 4010 OVERTIME			0.00	38.34	0.00	0.00
1000.0634 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00
1000.0634 4090 GENERAL CONTRACT LABOR			0.00	31,200.00	70,000.00	70,000.00
1000.0634 4100 PAYROLL TAXES - CNTY MATCH			1,526.33	1,757.36	2,409.00	2,409.00
1000.0634 4116 RETIREMENT - CNTY CONTRI			2,012.78	2,378.75	3,253.00	3,253.00
1000.0634 4120 EMP HEALTH INS - CNTY PAID			4,483.22	4,875.84	5,385.00	5,385.00
1000.0634 4123 EMPL DENTAL INS - COUNTY PAID			119.84	130.46	141.00	141.00
1000.0634 4126 EMP LIFE INS - CNTY PAID			42.21	51.78	87.00	87.00
1000.0634 4201 OFFICE SUPPLIES			22.11	434.30	100.00	100.00
1000.0634 4202 FURN & EQUIP (NOT CA)			139.99	58.82	250.00	310.00
1000.0634 4225 FLOOD PLAIN EXPENSES			0.00	0.00	5,000.00	3,180.00
1000.0634 4241 FUELS / OILS / LUBRICANTS			310.86	279.79	600.00	600.00
1000.0634 4246 PARTS/SUPPLIES / REPAIRS(VHCL)			0.00	139.92	500.00	440.00
1000.0634 4500 SERVICE AGREEMENTS			0.00	0.00	1,200.00	1,200.00
1000.0634 5111 CONFERENCES, TRAINING, ETC			0.00	1,852.91	1,000.00	2,770.00
1000.0634 5399 MISC OTHER SRVCS & CHRGS			137.84	140.96	500.00	650.00
0634 HEALTH, SANITATION, PERMITTING	28,925.62	66,502.88	121,909.00	121,909.00	100,276.83	122,923.00

1000 GENERAL FUND						
0640 HUMAN SERVICES						
1000.0640 4651 FUNERALS / BURIALS			0.00	0.00	1,500.00	1,500.00
1000.0640 5318 AID TO - FAM CRISIS CNTR			6,500.00	6,500.00	6,500.00	6,500.00
1000.0640 5322 AID TO - COMBINED COMM ACTION			8,500.00	8,500.00	8,500.00	8,500.00
1000.0640 5323 AID TO - CHILDREN'S ADVOCACY			10,000.00	10,000.00	10,000.00	10,000.00
1000.0640 5324 AID TO - CASA OF BASTROP			7,000.00	7,000.00	7,000.00	7,000.00
1000.0640 5325 AID TO - GIDDINGS FOOD PNTRY			0.00	3,600.00	3,600.00	3,600.00
1000.0640 5328 AID TO - CHILD PROTECTION SRVC			2,000.00	2,000.00	2,000.00	2,000.00
1000.0640 5329 AID TO - CARTS SUPPORT			10,000.00	10,000.00	10,000.00	10,000.00
1000.0640 5374 REMOVAL FEES			10,115.00	6,264.50	9,000.00	9,000.00
0640 HUMAN SERVICES	54,115.00	53,864.50	58,100.00	58,100.00	42,196.00	58,100.00

1000 GENERAL FUND						
0665 COUNTY EXTENSION SERVICE						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0003 CEA / AG	1		4001	18,416.00		
0004 CEA - FCS	1		4001	18,416.00		
0007 SECRETARY	1		4001	41,016.00		
0010 CHIEF DEPUTY	1		4001	41,016.00		
1000.0665 4001 FULL-TIME			108,535.36	111,750.29	117,275.00	117,275.00
1000.0665 4010 OVERTIME			166.96	44.47	618.00	618.00
1000.0665 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1000 GENERAL FUND						
0665 COUNTY EXTENSION SERVICE						
1000.0665 4065 EXPENSE ALLOWANCE	8,400.00	8,400.00	8,400.00	8,400.00	7,700.00	8,400.00
1000.0665 4100 PAYROLL TAXES - CNTY MATCH	8,771.13	9,080.96	9,662.00	9,662.00	8,788.76	9,883.00
1000.0665 4116 RETIREMENT - CNTY CONTRI	7,498.38	7,894.09	8,412.00	8,412.00	7,057.88	8,673.00
1000.0665 4120 EMP HEALTH INS - CNTY PAID	19,349.24	20,368.84	21,538.00	21,538.00	19,693.08	22,822.00
1000.0665 4123 EMPL DENTAL INS - COUNTY PAID	517.44	545.08	561.00	561.00	512.16	544.00
1000.0665 4126 EMP LIFE INS - CNTY PAID	205.08	211.06	222.00	222.00	193.05	227.00
1000.0665 4201 OFFICE SUPPLIES	1,241.71	598.12	1,000.00	1,000.00	891.48	1,000.00
1000.0665 4202 FURN & EQUIP (NOT CA)	2,608.12	2,803.38	1,500.00	1,500.00	701.91	1,500.00
1000.0665 4213 HOME ECONOMICS SUPPLIES	461.27	535.81	500.00	300.00	44.29	500.00
1000.0665 4216 COUNTY EXTENSION SUPPLIES	43.97	0.00	500.00	500.00	234.20	500.00
1000.0665 4238 PARTS, SUPPLIES, & REPAIRS	167.34	2,036.76	250.00	250.00	137.52	500.00
1000.0665 4240 FUEL	1,462.82	3,609.02	3,000.00	3,000.00	2,230.92	3,000.00
1000.0665 4500 SERVICE AGREEMENTS	512.00	32.80	0.00	446.00	435.34	500.00
1000.0665 5100 DUES & MEMBERSHIPS	685.00	658.80	700.00	630.00	630.00	700.00
1000.0665 5111 CONFERENCES, TRAINING, ETC	2,425.79	2,196.18	3,000.00	4,034.00	4,033.80	3,000.00
1000.0665 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	0.00	0.00	71.00	71.00	0.00
1000.0665 5321 AID TO 4H - YOUTH RESOURCES	4,487.54	5,388.07	7,000.00	6,020.00	5,815.01	7,000.00
1000.0665 5399 MISC OTHER SRVCS & CHRGS	1,012.04	1,057.41	850.00	699.00	515.71	770.00
1000.0665 5516 FURNITURE & EQUIPMENT	6,771.00	6,660.00	9,500.00	9,350.00	7,784.00	9,500.00
0665 COUNTY EXTENSION SERVICE	175,322.19	183,871.14	194,488.00	194,488.00	176,101.74	199,801.00
1000 GENERAL FUND						
0669 AUDIT ADJUSTMENTS						
1000.0669 5266 AUDIT ADJUSTMENT	0.25	0.00	0.00	0.00	0.00	0.00
0669 AUDIT ADJUSTMENTS	0.25	0.00	0.00	0.00	0.00	0.00
1000 GENERAL FUND						
0670 CONSERVATION						
1000.0670 4202 FURN & EQUIP (NOT CA)	59.64	0.00	300.00	300.00	0.00	300.00
1000.0670 4237 GAME WARDEN EXPENSES	0.00	14.50	600.00	600.00	0.00	600.00
1000.0670 5319 AID TO NON-PROFIT - LEE CO SWC	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
1000.0670 5377 BOUNTIES FOR NUANCES ANIMALS	6,145.00	4,990.00	10,000.00	10,000.00	4,791.00	10,000.00
0670 CONSERVATION	7,704.64	6,504.50	12,400.00	12,400.00	6,291.00	12,400.00
1000 GENERAL FUND						
0700 TRANSFERS OUT						
1000.0700 7004 TRANSFER TO ROAD & BRIDGE FUND	418,635.75	529,237.46	0.00	0.00	0.00	0.00
1000.0700 7005 TRANSFER TO INDIGENT CARE	200,000.00	200,000.00	220,000.00	220,000.00	0.00	220,000.00
1000.0700 7008 TRANSFER TO RECYCLING FUND	5,000.00	7,300.00	60,000.00	60,000.00	0.00	60,000.00
1000.0700 7010 TRANSFER TO LEE CO HIST COM	500.00	500.00	500.00	500.00	0.00	500.00
1000.0700 7015 TRANSFER TO CH REST PHASE III FUND	300,000.00	1,335,106.66	6,000,000.00	6,000,000.00	1,971,648.97	4,000,000.00
1000.0700 7016 TRANSFER TO FLOOD GRANT FUND	15,207.66	0.00	25,000.00	25,000.00	138,028.23	0.00
1000.0700 7019 TRANSFER TO FLETCHER BUILDING FND	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
1000.0700 7021 TRANSFER TO R&B PCT 1 FUND	0.00	1,060.68	45,394.00	45,394.00	44,599.62	49,200.00
1000.0700 7022 TRANSFER TO R&B PCT 2 FUND	0.00	1,060.68	45,394.00	45,394.00	44,599.62	49,200.00
1000.0700 7023 TRANSFER TO R&B PCT 3 FUND	0.00	1,060.68	45,394.00	45,394.00	44,599.61	49,200.00
1000.0700 7024 TRANSFER TO R&B PCT 4 FUND	0.00	1,060.67	45,394.00	45,394.00	44,599.60	49,200.00
1000.0700 7035 TRANSFER TO RURAL S/O GRANT FUND	0.00	0.00	0.00	0.00	0.00	175,000.00
1000.0700 7036 TRANSFER TO RURAL PROSECUTOR GRANT FUND	0.00	0.00	0.00	0.00	0.00	73,000.00
0700 TRANSFERS OUT	949,343.41	2,076,386.83	6,497,076.00	6,497,076.00	2,288,075.65	4,735,300.00
Revenue Total	10,405,789.02	13,335,142.38	19,965,700.00	19,968,200.00	12,365,337.40	18,857,357.00
Expense Total	10,528,284.40	12,901,719.11	19,965,700.00	19,968,200.00	12,840,226.37	18,857,357.00
1000 GENERAL FUND	-122,495.38	433,423.27	0.00	0.00	-474,888.97	0.00
1002 C.S. CHILD SAFETY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
1002.0340 3747 CHILD SAFETY FEES	60.00	65.00	100.00	100.00	146.35	100.00
0340 FINES , FEES, COSTS, & FORFEITURES	60.00	65.00	100.00	100.00	146.35	100.00
1002 C.S. CHILD SAFETY FUND						
0390 MISCELLANEOUS INCOME						
1002.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	13,000.00	13,000.00	0.00	13,100.00
0390 MISCELLANEOUS INCOME	0.00	0.00	13,000.00	13,000.00	0.00	13,100.00
1002 C.S. CHILD SAFETY FUND						
0409 NON-DEPARTMENTAL						
1002.0409 5320 AID TO SCHOOL - COMMUNITY EDU	0.00	0.00	6,000.00	6,000.00	0.00	6,500.00
1002.0409 5370 CHILD PREV PROGRAM	0.00	0.00	6,000.00	6,000.00	0.00	6,500.00
0409 NON-DEPARTMENTAL	0.00	0.00	12,000.00	12,000.00	0.00	13,000.00
Revenue Total	60.00	65.00	13,100.00	13,100.00	146.35	13,200.00
Expense Total	0.00	0.00	12,000.00	12,000.00	0.00	13,000.00
1002 C.S. CHILD SAFETY FUND	60.00	65.00	1,100.00	1,100.00	146.35	200.00
1100 INDIGENT DEFENSE FUND						
0700 TRANSFERS OUT						
1100.0700 7001 TRANSFER TO GENERAL FUND	44,323.61	0.00	0.00	0.00	0.00	0.00
0700 TRANSFERS OUT	44,323.61	0.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	44,323.61	0.00	0.00	0.00	0.00	0.00
1100 INDIGENT DEFENSE FUND	-44,323.61	0.00	0.00	0.00	0.00	0.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

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VERSION: 2024.01.R.A, 2024.01.E.A

LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1200 ECONOMIC DEVELOPMENT FUND						
0390 MISCELLANEOUS INCOME						
1200.0390 3800 INTEREST INCOME	2,412.93	2,172.83	1,000.00	1,000.00	8,177.82	2,000.00
1200.0390 3830 UNCLAIMED MONEY - BLUEBONNET	94,178.89	0.00	10,000.00	10,000.00	44,228.27	10,000.00
1200.0390 3889 MISC INCOME	0.00	39,326.51	0.00	0.00	0.00	0.00
1200.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	170,000.00	170,000.00	0.00	230,000.00
0390 MISCELLANEOUS INCOME	96,591.82	41,499.34	181,000.00	181,000.00	52,406.09	242,000.00
1200 ECONOMIC DEVELOPMENT FUND						
0409 NON-DEPARTMENTAL						
1200.0409 4227 ECONOMIC DVLPMT EXPENSES	640.64	55,034.93	170,000.00	170,000.00	19,867.48	240,000.00
0409 NON-DEPARTMENTAL	640.64	55,034.93	170,000.00	170,000.00	19,867.48	240,000.00
Revenue Total	96,591.82	41,499.34	181,000.00	181,000.00	52,406.09	242,000.00
Expense Total	640.64	55,034.93	170,000.00	170,000.00	19,867.48	240,000.00
1200 ECONOMIC DEVELOPMENT FUND	95,951.18	-13,535.59	11,000.00	11,000.00	32,538.61	2,000.00
1300 911 RADIO TOWER (CO/CITY SHARE)						
0700 TRANSFERS OUT						
1300.0700 7001 TRANSFER TO GENERAL FUND	13,950.00	0.00	0.00	0.00	0.00	0.00
0700 TRANSFERS OUT	13,950.00	0.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	13,950.00	0.00	0.00	0.00	0.00	0.00
1300 911 RADIO TOWER (CO/CITY SHARE)	-13,950.00	0.00	0.00	0.00	0.00	0.00
1501 ROAD & BRIDGE PCT 1						
0310 TAXES						
1501.0310 3000 AD VALOREM - CURRENT	455,686.61	468,276.17	487,165.00	487,165.00	482,571.98	534,013.00
1501.0310 3010 DELINQUENT AD VALOREM TAXES	11,317.18	10,471.56	10,000.00	10,000.00	8,394.87	10,000.00
1501.0310 3060 SALES TAX - COUNTY	21,193.67	11,863.57	22,000.00	22,000.00	22,798.89	24,000.00
0310 TAXES	488,197.46	490,611.30	519,165.00	519,165.00	513,765.74	568,013.00
1501 ROAD & BRIDGE PCT 1						
0320 LCNS, PERMITS, & CERTS - BUSINESS						
1501.0320 3118 ROAD ENTRANCE PERMIT / FEES	0.00	0.00	0.00	0.00	0.00	5,000.00
0320 LCNS, PERMITS, & CERTS - BUSINESS	0.00	0.00	0.00	0.00	0.00	5,000.00
1501 ROAD & BRIDGE PCT 1						
0321 LCNS, PERMITS, & CERTS - NON BUSINESS						
1501.0321 3143 MOTOR VEHICLE REGISTRATIONS	152,373.91	158,241.44	152,000.00	152,000.00	151,115.55	152,000.00
0321 LCNS, PERMITS, & CERTS - NON BUSINESS	152,373.91	158,241.44	152,000.00	152,000.00	151,115.55	152,000.00
1501 ROAD & BRIDGE PCT 1						
0330 GRANTS & AID / REVN SHARING						
1501.0330 3250 FEDERAL - FEMA DISASTER	59.73	0.00	0.00	0.00	11.95	0.00
1501.0330 3252 FEDERAL - COMMUNITY DEV BLOCK GRANT	0.00	0.00	0.00	0.00	8,500.00	0.00
1501.0330 3311 STATE - LATERAL ROAD FUNDING	4,353.82	4,349.90	4,000.00	4,000.00	4,336.47	4,000.00
0330 GRANTS & AID / REVN SHARING	4,413.55	4,349.90	4,000.00	4,000.00	12,848.42	4,000.00
1501 ROAD & BRIDGE PCT 1						
0340 FINES , FEES, COSTS, & FORFEITURES						
1501.0340 3716 COUNTY COURT FEES	2,319.00	100.00	3,600.00	3,600.00	71.00	1,500.00
1501.0340 3733 ROAD DAMAGES	0.00	16,904.50	0.00	0.00	466,045.86	0.00
1501.0340 3734 COUNTY COURT FINES	23,680.91	21,477.64	27,000.00	27,000.00	23,233.76	27,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	25,999.91	38,482.14	30,600.00	30,600.00	489,350.62	28,500.00
1501 ROAD & BRIDGE PCT 1						
0390 MISCELLANEOUS INCOME						
1501.0390 3800 INTEREST INCOME	10,556.77	8,140.77	7,000.00	7,000.00	28,715.22	7,000.00
1501.0390 3810 SALE / COMP FOR LOSS OF ASSETS	0.00	32,225.00	0.00	0.00	0.00	0.00
1501.0390 3813 SALE OF MATERIALS	112.80	1,080.30	0.00	0.00	618.30	0.00
1501.0390 3826 REFUNDS / REIMBURSEMENTS	0.00	0.00	0.00	0.00	73,073.35	0.00
1501.0390 3841 RENT & ROYALTIES	56.78	219.85	90.00	90.00	90.77	90.00
1501.0390 3889 MISC INCOME	188,762.29	161,780.21	18,000.00	18,000.00	19,903.31	13,000.00
1501.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	560,000.00	560,000.00	0.00	830,500.00
0390 MISCELLANEOUS INCOME	199,488.64	203,446.13	585,090.00	585,090.00	122,400.95	850,590.00
1501 ROAD & BRIDGE PCT 1						
0391 TRANSFERS IN						
1501.0391 3900 TRANSFERS FROM GENERAL FUND	104,659.03	133,370.09	45,394.00	45,394.00	44,599.62	49,200.00
1501.0391 3907 TRANSFERS FROM LATERAL	476,474.89	0.00	0.00	0.00	0.00	0.00
1501.0391 3921 TRANSFERS FROM R&B #1 GRANT FUND	0.00	0.00	0.00	0.00	0.00	1,000.00
0391 TRANSFERS IN	581,133.92	133,370.09	45,394.00	45,394.00	44,599.62	50,200.00
1501 ROAD & BRIDGE PCT 1						
0611 R & B #1 EXPENSE TOTALS						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0062 FOREMAN	1		4001	49,124.00		
0064 MECHANIC	1		4001	47,360.00		
0066 ASSISTANT FOREMAN	1		4001	0.00		
0069 ROAD HAND	2		4001	126,264.00		
0500 PART TIME ROAD HAND	1		4002	21,044.00		
1501.0611 4001 FULL-TIME				240,451.07	271,865.73	226,304.00
1501.0611 4002 PART-TIME				0.00	0.00	21,161.00
						9,661.00
						189,114.20
						222,748.00
						21,044.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

LEE COUNTY

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VERSION: 2024.01.R.A, 2024.01.E.A

Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1501 ROAD & BRIDGE PCT 1						
0611 R & B #1 EXPENSE TOTALS						
1501.0611 4003 TEMP / SEASONAL	0.00	0.00	0.00	11,500.00	7,965.00	0.00
1501.0611 4010 OVERTIME	2,281.09	1,163.83	3,090.00	3,090.00	2,496.50	3,090.00
1501.0611 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	3,575.00
1501.0611 4065 EXPENSE ALLOWANCE	4,200.00	4,200.00	0.00	0.00	0.00	0.00
1501.0611 4096 ACCRUAL PAYROLL ADJUSTMENT	2,469.38	18,204.25	0.00	0.00	0.00	0.00
1501.0611 4100 PAYROLL TAXES - CNTY MATCH	17,359.48	19,614.39	19,168.00	19,168.00	15,809.57	19,160.00
1501.0611 4110 WORKERS COMP INSURANCE	7,650.58	5,795.64	7,500.00	7,500.00	2,338.90	7,500.00
1501.0611 4111 UNEMPLOYMENT INSURANCE	253.75	350.71	650.00	650.00	242.43	650.00
1501.0611 4116 RETIREMENT - CNTY CONTRI	24,693.20	28,406.27	25,883.00	25,883.00	17,850.28	25,872.00
1501.0611 4120 EMP HEALTH INS - CNTY PAID	56,106.39	67,689.93	56,746.00	56,746.00	44,776.17	58,592.00
1501.0611 4121 RETIREE HEALTH / SUPPLEMENT INS	7,515.41	8,160.55	11,000.00	11,000.00	4,233.56	11,000.00
1501.0611 4123 EMPL DENTAL INS - COUNTY PAID	1,337.72	1,635.24	1,401.00	1,401.00	1,117.44	1,359.00
1501.0611 4126 EMP LIFE INS - CNTY PAID	598.24	761.31	678.00	678.00	480.67	675.00
1501.0611 4201 OFFICE SUPPLIES	198.35	100.37	350.00	278.00	28.46	0.00
1501.0611 4202 FURN & EQUIP (NOT CA)	1,634.86	1,021.51	2,000.00	2,000.00	620.25	2,000.00
1501.0611 4236 LANDFILL EXPENSES	9,347.76	6,496.11	12,000.00	12,000.00	6,531.05	12,000.00
1501.0611 4238 PARTS, SUPPLIES, & REPAIRS	39,940.06	65,359.64	70,000.00	80,900.00	76,212.46	70,000.00
1501.0611 4241 FUELS / OILS / LUBRICANTS	36,884.92	61,159.64	60,000.00	60,000.00	36,870.34	60,000.00
1501.0611 4243 TIRES / TUBES	7,564.00	8,832.86	25,000.00	25,000.00	9,063.50	25,000.00
1501.0611 4264 PRE-MIX	31,220.66	48,127.11	50,000.00	50,000.00	9,050.10	50,000.00
1501.0611 4270 SIGNS & REFLECTORS	5,473.34	12,267.28	6,000.00	6,000.00	1,527.92	6,000.00
1501.0611 4276 ROAD MAINTENANCE	20,984.69	4,648.02	50,000.00	50,000.00	6,943.54	50,000.00
1501.0611 4278 BULK WATER (ROADS)	0.00	0.00	0.00	0.00	0.00	500.00
1501.0611 4280 CULVERT & PIPE	580.70	3,614.34	6,000.00	6,000.00	1,476.69	6,000.00
1501.0611 4300 UTILITIES	3,000.68	2,626.16	3,500.00	3,500.00	2,719.02	3,500.00
1501.0611 4401 TELECOMMUNICATIONS	369.65	405.65	1,000.00	1,000.00	369.73	1,000.00
1501.0611 4433 REQUIRED PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	400.00
1501.0611 4505 INDEPENDENT CNTRCTRS W/INS	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
1501.0611 4507 FIRE PROTECTION SERVICES	1,284.00	1,287.00	2,000.00	1,719.00	1,290.00	0.00
1501.0611 5100 DUES & MEMBERSHIPS	360.00	360.00	360.00	432.00	432.00	0.00
1501.0611 5111 CONFERENCES, TRAINING, ETC	1,705.90	1,569.07	2,000.00	2,281.00	2,280.32	0.00
1501.0611 5113 TRAVEL MILEAGE	0.00	0.00	500.00	500.00	0.00	0.00
1501.0611 5165 RENT - EQUIPMENT	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00
1501.0611 5185 LICENSES & REGISTRATION	0.00	0.00	0.00	0.00	0.00	200.00
1501.0611 5190 OFFICIAL, DEPUTY, NOTARY BOND	177.50	0.00	150.00	150.00	0.00	0.00
1501.0611 5267 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	400,000.00
1501.0611 5399 MISC OTHER SRVCS & CHRGS	13,622.52	18,755.01	9,000.00	9,000.00	4,157.07	6,900.00
1501.0611 5504 RIGHT OF WAY - FENCING EXP	6,214.71	1,705.16	25,000.00	14,100.00	4,046.51	25,000.00
1501.0611 5510 INFRASTRUCTURE - PAVING	330,497.53	45,695.41	200,000.00	222,400.00	222,339.10	200,000.00
1501.0611 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	0.00	0.00	0.00	1,000.00
1501.0611 5516 FURNITURE & EQUIPMENT	99,750.20	71,200.00	100,000.00	0.00	0.00	100,000.00
1501.0611 5517 VEHICLES OVR 5K	34,500.00	38,000.00	100,000.00	100,000.00	38,000.00	100,000.00
1501.0611 5519 INFRASTRUCTURE - PAVING - CONTRACT	94,220.75	96,237.40	150,000.00	227,600.00	157,981.68	150,000.00
1501.0611 7002 TRANSFER TO RIGHT OF WAY FUND	1,250.00	0.00	0.00	0.00	0.00	0.00
1501.0611 7008 TRANSFER TO RECYCLING FUND	5,000.00	0.00	0.00	0.00	0.00	0.00
0611 R & B #1 EXPENSE TOTALS	1,110,699.09	917,315.59	1,250,441.00	1,250,441.00	868,364.46	1,646,765.00
1501 ROAD & BRIDGE PCT 1						
0700 TRANSFERS OUT						
1501.0700 7002 TRANSFER TO RIGHT OF WAY FUND	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
1501.0700 7021 TRANSFER TO R&B PCT 1 FUND	476,474.89	0.00	0.00	0.00	0.00	0.00
1501.0700 7031 TRANSFER TO R&B #1 GRANT FUND	0.00	0.00	0.00	0.00	0.00	10,000.00
0700 TRANSFERS OUT	476,474.89	0.00	1,250.00	1,250.00	0.00	11,250.00
Revenue Total	1,451,607.39	1,028,501.00	1,336,249.00	1,336,249.00	1,334,080.90	1,658,303.00
Expense Total	1,587,173.98	917,315.59	1,251,691.00	1,251,691.00	868,364.46	1,658,015.00
1501 ROAD & BRIDGE PCT 1	-135,566.59	111,185.41	84,558.00	84,558.00	465,716.44	288.00
1502 ROAD & BRIDGE PCT 2						
0310 TAXES						
1502.0310 3000 AD VALOREM - CURRENT	546,823.92	561,931.38	584,598.00	584,598.00	579,086.39	640,816.00
1502.0310 3010 DELINQUENT AD VALOREM TAXES	13,580.59	12,565.89	12,000.00	12,000.00	10,073.86	12,000.00
1502.0310 3060 SALES TAX - COUNTY	21,193.67	27,646.30	22,000.00	22,000.00	22,798.89	24,000.00
0310 TAXES	581,598.18	602,143.57	618,598.00	618,598.00	611,959.14	676,816.00
1502 ROAD & BRIDGE PCT 2						
0320 LCNS, PERMITS, & CERTS - BUSINESS						
1502.0320 3118 ROAD ENTRANCE PERMIT / FEES	0.00	0.00	0.00	0.00	0.00	5,000.00
0320 LCNS, PERMITS, & CERTS - BUSINESS	0.00	0.00	0.00	0.00	0.00	5,000.00
1502 ROAD & BRIDGE PCT 2						
0321 LCNS, PERMITS, & CERTS - NON BUSINESS						
1502.0321 3143 MOTOR VEHICLE REGISTRATIONS	152,373.80	158,241.36	152,000.00	152,000.00	151,115.45	152,000.00
0321 LCNS, PERMITS, & CERTS - NON BUSINESS	152,373.80	158,241.36	152,000.00	152,000.00	151,115.45	152,000.00
1502 ROAD & BRIDGE PCT 2						
0330 GRANTS & AID / REVN SHARING						
1502.0330 3250 FEDERAL - FEMA DISASTER	119.48	0.00	0.00	0.00	23.90	0.00
1502.0330 3311 STATE - LATERAL ROAD FUNDING	5,224.60	5,219.88	5,000.00	5,000.00	5,203.76	5,000.00
1502.0330 3320 STATE - CTIF GRANT	0.00	14,421.81	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING	5,344.08	19,641.69	5,000.00	5,000.00	5,227.66	5,000.00
1502 ROAD & BRIDGE PCT 2						
0340 FINES, FEES, COSTS, & FORFEITURES						
1502.0340 3716 COUNTY COURT FEES	2,319.01	100.00	3,600.00	3,600.00	71.00	1,500.00
1502.0340 3734 COUNTY COURT FINES	23,680.91	21,477.64	27,000.00	27,000.00	23,233.75	27,000.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

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VERSION: 2024.01.R.A, 2024.01.E.A

LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1502 ROAD & BRIDGE PCT 2						
0340 FINES , FEES, COSTS, & FORFEITURES						
0340 FINES , FEES, COSTS, & FORFEITURES	25,999.92	21,577.64	30,600.00	30,600.00	23,304.75	28,500.00
1502 ROAD & BRIDGE PCT 2						
0390 MISCELLANEOUS INCOME						
1502.0390 3800 INTEREST INCOME	22,508.35	18,429.15	13,000.00	13,000.00	43,041.84	13,000.00
1502.0390 3810 SALE / COMP FOR LOSS OF ASSETS	0.00	1,525.00	0.00	0.00	9.11	0.00
1502.0390 3813 SALE OF MATERIALS	0.00	127.20	0.00	0.00	257.60	0.00
1502.0390 3826 REFUNDS / REIMBURSEMENTS	0.00	0.00	0.00	0.00	1,161.18	0.00
1502.0390 3841 RENT & ROYALTIES	1,385.24	1,768.98	0.00	0.00	848.24	0.00
1502.0390 3889 MISC INCOME	66,604.37	24,165.82	18,000.00	18,000.00	19,092.92	13,000.00
1502.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,300,000.00	1,300,000.00	0.00	1,380,000.00
0390 MISCELLANEOUS INCOME	90,497.96	46,016.15	1,331,000.00	1,331,000.00	64,410.89	1,406,000.00
1502 ROAD & BRIDGE PCT 2						
0391 TRANSFERS IN						
1502.0391 3900 TRANSFERS FROM GENERAL FUND	104,658.97	133,370.05	45,394.00	45,394.00	44,599.62	49,200.00
1502.0391 3907 TRANSFERS FROM LATERAL	571,769.85	0.00	0.00	0.00	0.00	0.00
1502.0391 3922 TRANSFERS FROM R&B #2 GRANT FUND	0.00	0.00	0.00	0.00	0.00	1,000.00
0391 TRANSFERS IN	676,428.82	133,370.05	45,394.00	45,394.00	44,599.62	50,200.00
1502 ROAD & BRIDGE PCT 2						
0612 R & B #2 EXPENSE TOTALS						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0062 FOREMAN	1		4001	49,124.00		
0064 MECHANIC	1		4001	47,360.00		
0066 ASSISTANT FOREMAN	1		4001	44,625.00		
0069 ROAD HAND	2		4001	126,264.00		
0600 PART TIME (TEMP)	3		4003	21,044.00		
1502.0612 4001 FULL-TIME				268,446.31	274,183.35	268,625.00
1502.0612 4003 TEMP / SEASONAL				0.00	1,837.50	21,161.00
1502.0612 4010 OVERTIME				2,143.92	2,304.57	4,000.00
1502.0612 4020 ANNUAL SALARY ADJUSTMENT				0.00	0.00	0.00
1502.0612 4065 EXPENSE ALLOWANCE				4,200.00	4,200.00	0.00
1502.0612 4096 ACCRUAL PAYROLL ADJUSTMENT				0.00	4,625.64	0.00
1502.0612 4100 PAYROLL TAXES - CNTY MATCH				20,164.68	20,562.15	22,475.00
1502.0612 4110 WORKERS COMP INSURANCE				8,705.11	6,583.12	8,500.00
1502.0612 4111 UNEMPLOYMENT INSURANCE				290.80	356.48	500.00
1502.0612 4116 RETIREMENT - CNTY CONTRI				27,334.13	28,397.18	30,349.00
1502.0612 4120 EMP HEALTH INS - CNTY PAID				60,461.00	66,317.39	72,729.00
1502.0612 4121 RETIREE HEALTH / SUPPLEMENT INS				11,317.19	14,437.04	14,000.00
1502.0612 4123 EMPL DENTAL INS - COUNTY PAID				1,509.40	1,635.24	1,681.00
1502.0612 4126 EMP LIFE INS - CNTY PAID				724.56	760.85	735.00
1502.0612 4201 OFFICE SUPPLIES				52.74	212.56	1,000.00
1502.0612 4202 FURN & EQUIP (NOT CA)				77.61	387.88	4,000.00
1502.0612 4236 LANDFILL EXPENSES				12,430.93	11,054.66	15,000.00
1502.0612 4238 PARTS, SUPPLIES, & REPAIRS				40,668.98	41,663.29	45,000.00
1502.0612 4241 FUELS / OILS / LUBRICANTS				24,749.09	55,636.67	35,000.00
1502.0612 4243 TIRES / TUBES				7,041.19	11,444.50	10,000.00
1502.0612 4264 PRE-MIX				37,790.86	13,862.86	50,000.00
1502.0612 4270 SIGNS & REFLECTORS				2,041.48	3,784.82	5,000.00
1502.0612 4276 ROAD MAINTENANCE				99,352.03	15,270.83	75,000.00
1502.0612 4278 BULK WATER (ROADS)				0.00	0.00	0.00
1502.0612 4280 CULVERT & PIPE				8,019.09	15,159.79	15,000.00
1502.0612 4300 UTILITIES				3,172.43	3,090.61	4,000.00
1502.0612 4401 TELECOMMUNICATIONS				1,605.15	1,216.13	2,500.00
1502.0612 4433 REQUIRED PUBLIC NOTICES				0.00	0.00	0.00
1502.0612 4503 RURAL FIRE PROTECTION CONTRACT				1,284.00	1,287.00	2,000.00
1502.0612 5100 DUES & MEMBERSHIPS				360.00	360.00	360.00
1502.0612 5111 CONFERENCES, TRAINING, ETC				1,411.99	2,393.59	2,500.00
1502.0612 5116 TRAVEL - OUT OF COUNTY				0.00	144.49	1,000.00
1502.0612 5165 RENT - EQUIPMENT				0.00	0.00	20,000.00
1502.0612 5185 LICENSES & REGISTRATION				0.00	0.00	0.00
1502.0612 5190 OFFICIAL, DEPUTY, NOTARY BOND				0.00	0.00	200.00
1502.0612 5267 CONTINGENCY				0.00	0.00	1,000,000.00
1502.0612 5399 MISC OTHER SRVCS & CHRGS				6,836.09	3,452.94	3,000.00
1502.0612 5504 RIGHT OF WAY - FENCING EXP				70.62	6,827.69	5,000.00
1502.0612 5506 BLDNGS/BLDNG IMPS OVR5K				10,379.80	0.00	5,000.00
1502.0612 5510 INFRASTRUCTURE - PAVING				168,093.49	234,849.95	180,000.00
1502.0612 5511 INFRASTRUCTURE - BRIDGE				0.00	0.00	0.00
1502.0612 5516 FURNITURE & EQUIPMENT				4,787.16	39,600.00	70,000.00
1502.0612 5517 VEHICLES OVR 5K				0.00	42,350.00	50,000.00
1502.0612 5519 INFRASTRUCTURE - PAVING - CONTRACT				0.00	0.00	100,000.00
1502.0612 7002 TRANSFER TO RIGHT OF WAY FUND				1,250.00	0.00	0.00
1502.0612 7008 TRANSFER TO RECYCLING FUND				5,000.00	0.00	0.00
0612 R & B #2 EXPENSE TOTALS	841,771.83	930,250.77	2,145,315.00	2,145,315.00	643,683.50	2,270,835.00
1502 ROAD & BRIDGE PCT 2						
0700 TRANSFERS OUT						
1502.0700 7002 TRANSFER TO RIGHT OF WAY FUND	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
1502.0700 7022 TRANSFER TO R&B PCT 2 FUND	571,769.85	0.00	0.00	0.00	0.00	0.00
1502.0700 7032 TRANSFER TO R&B #2 GRANT FUND	0.00	0.00	0.00	0.00	0.00	10,000.00
0700 TRANSFERS OUT	571,769.85	0.00	1,250.00	1,250.00	0.00	11,250.00
Revenue Total	1,532,242.76	980,990.46	2,182,592.00	2,182,592.00	900,617.51	2,323,516.00
Expense Total	1,413,541.68	930,250.77	2,146,565.00	2,146,565.00	643,683.50	2,282,085.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

LEE COUNTY

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VERSION: 2024.01.R.A, 2024.01.E.A

Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1502 ROAD & BRIDGE PCT 2	118,701.08	50,739.69	36,027.00	36,027.00	256,934.01	41,431.00
1503 ROAD & BRIDGE PCT 3						
0310 TAXES						
1503.0310 3000 AD VALOREM - CURRENT	706,314.21	725,828.04	755,106.00	755,106.00	747,986.61	827,721.00
1503.0310 3010 DELINQUENT AD VALOREM TAXES	17,541.61	16,230.97	15,500.00	15,500.00	13,012.06	15,500.00
1503.0310 3060 SALES TAX - COUNTY	21,193.67	27,646.27	22,000.00	22,000.00	22,798.90	24,000.00
0310 TAXES	745,049.49	769,705.28	792,606.00	792,606.00	783,797.57	867,221.00
1503 ROAD & BRIDGE PCT 3						
0320 LCNS, PERMITS, & CERTS - BUSINESS						
1503.0320 3118 ROAD ENTRANCE PERMIT / FEES	0.00	0.00	0.00	0.00	0.00	5,000.00
0320 LCNS, PERMITS, & CERTS - BUSINESS	0.00	0.00	0.00	0.00	0.00	5,000.00
1503 ROAD & BRIDGE PCT 3						
0321 LCNS, PERMITS, & CERTS - NON BUSINESS						
1503.0321 3143 MOTOR VEHICLE REGISTRATIONS	152,373.52	158,241.26	152,000.00	152,000.00	151,115.48	152,000.00
0321 LCNS, PERMITS, & CERTS - NON BUSINESS	152,373.52	158,241.26	152,000.00	152,000.00	151,115.48	152,000.00
1503 ROAD & BRIDGE PCT 3						
0330 GRANTS & AID / REVN SHARING						
1503.0330 3311 STATE - LATERAL ROAD FUNDING	6,748.44	6,742.35	6,000.00	6,000.00	6,721.50	6,000.00
1503.0330 3320 STATE - CTIF GRANT	0.00	148,364.52	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING	6,748.44	155,106.87	6,000.00	6,000.00	6,721.50	6,000.00
1503 ROAD & BRIDGE PCT 3						
0340 FINES, FEES, COSTS, & FORFEITURES						
1503.0340 3716 COUNTY COURT FEES	2,319.01	100.00	3,600.00	3,600.00	71.00	1,500.00
1503.0340 3733 ROAD DAMAGES	3,529.80	66,556.40	0.00	0.00	33,250.00	0.00
1503.0340 3734 COUNTY COURT FINES	23,680.89	21,477.61	27,000.00	27,000.00	23,233.72	27,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	29,529.70	88,134.01	30,600.00	30,600.00	56,554.72	28,500.00
1503 ROAD & BRIDGE PCT 3						
0390 MISCELLANEOUS INCOME						
1503.0390 3800 INTEREST INCOME	18,763.76	17,527.39	11,000.00	11,000.00	41,862.72	11,000.00
1503.0390 3810 SALE / COMP FOR LOSS OF ASSETS	4,320.00	21,066.00	0.00	0.00	25,313.73	0.00
1503.0390 3813 SALE OF MATERIALS	125.60	248.30	0.00	0.00	2,337.80	0.00
1503.0390 3826 REFUNDS / REIMBURSEMENTS	0.00	0.00	0.00	0.00	1,200.73	0.00
1503.0390 3889 MISC INCOME	19,989.12	22,767.42	18,000.00	18,000.00	21,403.29	13,000.00
1503.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,400,000.00	1,400,000.00	0.00	1,400,000.00
0390 MISCELLANEOUS INCOME	43,198.48	61,609.11	1,429,000.00	1,429,000.00	92,118.27	1,424,000.00
1503 ROAD & BRIDGE PCT 3						
0391 TRANSFERS IN						
1503.0391 3900 TRANSFERS FROM GENERAL FUND	104,658.90	133,370.03	45,394.00	45,394.00	44,599.61	49,200.00
1503.0391 3907 TRANSFERS FROM LATERAL	738,536.07	0.00	0.00	0.00	0.00	0.00
1503.0391 3923 TRANSFERS FROM R&B #3 GRANT FUND	0.00	0.00	0.00	0.00	0.00	1,000.00
0391 TRANSFERS IN	843,194.97	133,370.03	45,394.00	45,394.00	44,599.61	50,200.00
1503 ROAD & BRIDGE PCT 3						
0613 R & B #3 EXPENSE TOTALS						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0062 FOREMAN	1		4001	49,124.00		
0064 MECHANIC	1		4001	47,360.00		
0066 ASSISTANT FOREMAN	1		4001	44,625.00		
0069 ROAD HAND	4		4001	168,352.00		
0500 PART-TIME ROAD HAND	1		4003	0.00		
0600 PART TIME (TEMP) ROAD HAND	3		4003	500.00		
1503.0613 4001 FULL-TIME			293,326.89	294,281.96	310,946.00	307,946.00
1503.0613 4003 TEMP / SEASONAL			0.00	0.00	500.00	3,500.00
1503.0613 4010 OVERTIME			2,168.02	2,520.76	5,500.00	5,500.00
1503.0613 4020 ANNUAL SALARY ADJUSTMENT			0.00	0.00	0.00	0.00
1503.0613 4065 EXPENSE ALLOWANCE			4,200.00	4,200.00	0.00	0.00
1503.0613 4096 ACCRUAL PAYROLL ADJUSTMENT			0.00	5,363.10	0.00	0.00
1503.0613 4100 PAYROLL TAXES - CNTY MATCH			21,773.19	22,048.05	24,247.00	24,247.00
1503.0613 4110 WORKERS COMP INSURANCE			9,242.65	6,986.64	9,000.00	9,000.00
1503.0613 4111 UNEMPLOYMENT INSURANCE			323.97	388.58	650.00	650.00
1503.0613 4116 RETIREMENT - CNTY CONTRI			29,924.00	30,798.51	32,741.00	32,741.00
1503.0613 4120 EMP HEALTH INS - CNTY PAID			73,484.76	72,947.95	84,401.00	84,401.00
1503.0613 4121 RETIREE HEALTH / SUPPLEMENT INS			10,377.20	9,441.89	13,000.00	13,000.00
1503.0613 4123 EMPL DENTAL INS - COUNTY PAID			1,811.04	1,817.14	1,961.00	1,961.00
1503.0613 4126 EMP LIFE INS - CNTY PAID			804.60	809.32	851.00	851.00
1503.0613 4202 FURN & EQUIP (NOT CA)			417.88	966.34	2,500.00	2,500.00
1503.0613 4236 LANDFILL EXPENSES			22,878.92	23,304.65	22,000.00	39,040.00
1503.0613 4238 PARTS, SUPPLIES, & REPAIRS			36,395.94	41,345.79	55,000.00	75,000.00
1503.0613 4241 FUELS / OILS / LUBRICANTS			42,099.53	78,042.10	58,000.00	88,000.00
1503.0613 4243 TIRES / TUBES			9,566.41	17,197.06	15,000.00	17,000.00
1503.0613 4264 PRE-MIX			42,475.26	22,136.55	30,000.00	30,000.00
1503.0613 4270 SIGNS & REFLECTORS			4,795.13	7,132.53	7,000.00	7,000.00
1503.0613 4276 ROAD MAINTENANCE			22,379.92	17,843.34	105,000.00	105,000.00
1503.0613 4278 BULK WATER (ROADS)			2,376.99	2,324.02	1,500.00	1,500.00
1503.0613 4280 CULVERT & PIPE			3,364.20	4,449.95	21,000.00	21,000.00
1503.0613 4300 UTILITIES			3,003.99	3,029.56	4,000.00	4,000.00
1503.0613 4401 TELECOMMUNICATIONS			725.54	808.00	2,200.00	2,200.00
1503.0613 4433 REQUIRED PUBLIC NOTICES			0.00	0.00	0.00	0.00
1503.0613 4503 RURAL FIRE PROTECTION CONTRACT			1,284.00	2,730.00	3,000.00	3,000.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

VERSION: 2024.01.R.A, 2024.01.E.A

LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1503 ROAD & BRIDGE PCT 3						
0613 R & B #3 EXPENSE TOTALS						
1503.0613 4505 INDEPENDENT CNTRCTRS W/INS	0.00	25,000.00	0.00	0.00	0.00	25,000.00
1503.0613 5100 DUES & MEMBERSHIPS	360.00	360.00	500.00	500.00	432.00	0.00
1503.0613 5111 CONFERENCES, TRAINING, ETC	1,411.99	2,309.65	1,500.00	1,745.00	1,742.47	0.00
1503.0613 5165 RENT - EQUIPMENT	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
1503.0613 5185 LICENSES & REGISTRATION	0.00	0.00	0.00	0.00	0.00	200.00
1503.0613 5190 OFFICIAL, DEPUTY, NOTARY BOND	178.00	0.00	180.00	180.00	0.00	180.00
1503.0613 5267 CONTINGENCY	0.00	0.00	1,100,000.00	907,960.00	0.00	1,090,000.00
1503.0613 5399 MISC OTHER SRVCS & CHRGS	14,291.49	6,280.98	3,500.00	3,500.00	3,059.63	1,400.00
1503.0613 5407 PRINCIPAL - CAPITAL LEASE	28,080.92	29,824.77	20,410.00	20,420.00	20,419.47	0.00
1503.0613 5426 INTEREST - CAPITAL LEASE	4,176.53	2,432.68	591.00	581.00	580.53	0.00
1503.0613 5504 RIGHT OF WAY - FENCING EXP	9,764.61	2,924.37	25,000.00	25,000.00	8,609.05	25,000.00
1503.0613 5506 BLDNGS/BLDNG IMPS OVR5K	668.50	0.00	10,000.00	10,000.00	0.00	10,000.00
1503.0613 5510 INFRASTRUCTURE - PAVING	168,797.24	194,359.28	152,000.00	222,000.00	196,063.07	165,000.00
1503.0613 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	0.00	0.00	0.00	1,000.00
1503.0613 5516 FURNITURE & EQUIPMENT	4,169.26	79,808.91	146,200.00	198,955.00	198,953.00	150,000.00
1503.0613 5517 VEHICLES OVR 5K	0.00	0.00	100,000.00	100,000.00	31,900.00	100,000.00
1503.0613 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	50,000.00	50,000.00	9,216.00	50,000.00
1503.0613 7002 TRANSFER TO RIGHT OF WAY FUND	1,250.00	0.00	0.00	0.00	0.00	0.00
1503.0613 7008 TRANSFER TO RECYCLING FUND	5,000.00	0.00	0.00	0.00	0.00	0.00
0613 R & B #3 EXPENSE TOTALS	877,348.57	1,016,214.43	2,429,878.00	2,429,878.00	1,116,606.32	2,456,571.00
1503 ROAD & BRIDGE PCT 3						
0700 TRANSFERS OUT						
1503.0700 7002 TRANSFER TO RIGHT OF WAY FUND	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
1503.0700 7023 TRANSFER TO R&B PCT 3 FUND	738,536.07	0.00	0.00	0.00	0.00	0.00
1503.0700 7033 TRANSFER TO R&B #3 GRANT FUND	0.00	0.00	0.00	0.00	0.00	10,000.00
0700 TRANSFERS OUT	738,536.07	0.00	1,250.00	1,250.00	0.00	11,250.00
Revenue Total	1,820,094.60	1,366,166.56	2,455,600.00	2,455,600.00	1,134,907.15	2,532,921.00
Expense Total	1,615,884.64	1,016,214.43	2,431,128.00	2,431,128.00	1,116,606.32	2,467,821.00
1503 ROAD & BRIDGE PCT 3	204,209.96	349,952.13	24,472.00	24,472.00	18,300.83	65,100.00
1504 ROAD & BRIDGE PCT 4						
0310 TAXES						
1504.0310 3000 AD VALOREM - CURRENT	569,608.25	585,345.21	608,957.00	608,957.00	603,214.99	667,517.00
1504.0310 3010 DELINQUENT AD VALOREM TAXES	14,146.49	13,089.49	12,500.00	12,500.00	10,493.61	12,500.00
1504.0310 3060 SALES TAX - COUNTY	21,193.67	27,646.27	22,000.00	22,000.00	22,798.90	24,000.00
0310 TAXES	604,948.41	626,080.97	643,457.00	643,457.00	636,507.50	704,017.00
1504 ROAD & BRIDGE PCT 4						
0320 LCNS, PERMITS, & CERTS - BUSINESS						
1504.0320 3118 ROAD ENTRANCE PERMIT / FEES	0.00	0.00	0.00	0.00	0.00	5,000.00
0320 LCNS, PERMITS, & CERTS - BUSINESS	0.00	0.00	0.00	0.00	0.00	5,000.00
1504 ROAD & BRIDGE PCT 4						
0321 LCNS, PERMITS, & CERTS - NON BUSINESS						
1504.0321 3143 MOTOR VEHICLE REGISTRATIONS	152,373.38	158,241.24	152,000.00	152,000.00	151,115.52	152,000.00
0321 LCNS, PERMITS, & CERTS - NON BUSINESS	152,373.38	158,241.24	152,000.00	152,000.00	151,115.52	152,000.00
1504 ROAD & BRIDGE PCT 4						
0330 GRANTS & AID / REVN SHARING						
1504.0330 3311 STATE - LATERAL ROAD FUNDING	5,442.29	5,437.37	5,000.00	5,000.00	5,420.58	5,000.00
1504.0330 3320 STATE - CTIF GRANT	0.00	90,000.00	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING	5,442.29	95,437.37	5,000.00	5,000.00	5,420.58	5,000.00
1504 ROAD & BRIDGE PCT 4						
0340 FINES, FEES, COSTS, & FORFEITURES						
1504.0340 3716 COUNTY COURT FEES	2,319.01	100.00	3,600.00	3,600.00	71.00	1,500.00
1504.0340 3734 COUNTY COURT FINES	23,680.89	21,477.61	27,000.00	27,000.00	23,233.70	27,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	25,999.90	21,577.61	30,600.00	30,600.00	23,304.70	28,500.00
1504 ROAD & BRIDGE PCT 4						
0390 MISCELLANEOUS INCOME						
1504.0390 3800 INTEREST INCOME	20,971.82	15,143.77	12,200.00	12,200.00	31,315.47	12,200.00
1504.0390 3810 SALE / COMP FOR LOSS OF ASSETS	10,735.00	60,997.75	0.00	0.00	22.28	0.00
1504.0390 3813 SALE OF MATERIALS	1,958.71	2,046.30	0.00	0.00	2,378.40	0.00
1504.0390 3826 REFUNDS / REIMBURSEMENTS	0.00	0.00	0.00	0.00	1,166.01	0.00
1504.0390 3841 RENT & ROYALTIES	7,003.97	8,732.94	7,000.00	7,000.00	7,132.56	7,000.00
1504.0390 3889 MISC INCOME	43,384.44	16,453.78	15,000.00	15,000.00	19,303.29	10,000.00
1504.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,100,000.00	1,100,000.00	0.00	708,500.00
0390 MISCELLANEOUS INCOME	84,053.94	103,374.54	1,134,200.00	1,134,200.00	61,318.01	737,700.00
1504 ROAD & BRIDGE PCT 4						
0391 TRANSFERS IN						
1504.0391 3900 TRANSFERS FROM GENERAL FUND	104,658.85	133,370.00	45,394.00	45,394.00	44,599.60	49,200.00
1504.0391 3907 TRANSFERS FROM LATERAL	595,593.63	0.00	0.00	0.00	0.00	0.00
1504.0391 3924 TRANSFERS FROM R&B #4 GRANT FUND	0.00	0.00	0.00	0.00	0.00	1,000.00
0391 TRANSFERS IN	700,252.48	133,370.00	45,394.00	45,394.00	44,599.60	50,200.00
1504 ROAD & BRIDGE PCT 4						
0614 R & B #4 EXPENSE TOTALS						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0062 FOREMAN	1		4001	49,124.00		
0064 MECHANIC	1		4001	47,360.00		
0066 ASSISTANT FOREMAN	1		4001	44,625.00		

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

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VERSION: 2024.01.R.A, 2024.01.E.A

LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1504 ROAD & BRIDGE PCT 4						
0614 R & B #4 EXPENSE TOTALS						
0069 ROAD HAND	3	4001	126,264.00			
1504.0614 4001 FULL-TIME	286,620.72	280,469.17	268,625.00	268,625.00	205,757.00	267,373.00
1504.0614 4010 OVERTIME	1,802.91	2,015.51	2,000.00	2,000.00	1,920.42	2,000.00
1504.0614 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	3,900.00
1504.0614 4065 EXPENSE ALLOWANCE	4,200.00	4,200.00	0.00	0.00	0.00	0.00
1504.0614 4090 GENERAL CONTRACT LABOR	0.00	2,750.00	0.00	460.00	460.00	0.00
1504.0614 4096 ACCRUAL PAYROLL ADJUSTMENT	0.00	4,710.82	0.00	0.00	0.00	0.00
1504.0614 4100 PAYROLL TAXES - CNTY MATCH	21,768.31	21,192.21	20,703.00	20,703.00	16,693.03	20,906.00
1504.0614 4110 WORKERS COMP INSURANCE	8,177.83	6,189.36	8,000.00	8,000.00	2,776.18	8,000.00
1504.0614 4111 UNEMPLOYMENT INSURANCE	313.59	365.56	500.00	500.00	257.03	500.00
1504.0614 4116 RETIREMENT - CNTY CONTRI	29,262.33	29,363.55	27,956.00	27,956.00	19,389.85	28,229.00
1504.0614 4120 EMP HEALTH INS - CNTY PAID	64,710.74	72,061.96	67,514.00	67,514.00	51,886.56	75,841.00
1504.0614 4121 RETIREE HEALTH / SUPPLEMENT INS	7,696.65	10,182.44	10,000.00	10,000.00	9,071.48	10,000.00
1504.0614 4123 EMPL DENTAL INS - COUNTY PAID	1,660.82	1,861.84	1,681.00	1,681.00	1,280.40	1,630.00
1504.0614 4126 EMP LIFE INS - CNTY PAID	747.96	821.14	735.00	735.00	532.18	740.00
1504.0614 4201 OFFICE SUPPLIES	0.00	166.30	0.00	53.00	52.59	0.00
1504.0614 4202 FURN & EQUIP (NOT CA)	849.77	2,478.84	3,000.00	3,000.00	1,473.22	3,000.00
1504.0614 4236 LANDFILL EXPENSES	7,209.77	8,484.00	4,500.00	12,500.00	11,418.96	10,500.00
1504.0614 4238 PARTS, SUPPLIES, & REPAIRS	82,849.45	85,671.46	60,000.00	115,000.00	108,156.72	100,000.00
1504.0614 4241 FUELS / OILS / LUBRICANTS	60,647.69	114,426.75	60,000.00	90,000.00	83,294.46	75,000.00
1504.0614 4243 TIRES / TUBES	12,015.37	19,279.33	10,000.00	10,000.00	9,182.80	10,000.00
1504.0614 4264 PRE-MIX	69,122.14	0.00	25,000.00	36,067.00	36,066.40	25,000.00
1504.0614 4270 SIGNS & REFLECTORS	7,905.72	8,536.76	10,000.00	10,000.00	7,574.50	10,000.00
1504.0614 4276 ROAD MAINTENANCE	42,455.48	77,757.83	70,000.00	70,000.00	36,553.82	75,000.00
1504.0614 4278 BULK WATER (ROADS)	0.00	0.00	0.00	0.00	0.00	500.00
1504.0614 4280 CULVERT & PIPE	40,855.09	12,669.87	10,000.00	10,000.00	1,015.95	10,000.00
1504.0614 4300 UTILITIES	3,837.23	3,219.50	3,500.00	3,500.00	3,417.48	3,500.00
1504.0614 4401 TELECOMMUNICATIONS	1,675.26	1,883.66	3,000.00	3,000.00	1,221.88	2,500.00
1504.0614 4433 REQUIRED PUBLIC NOTICES	0.00	0.00	0.00	0.00	0.00	1,000.00
1504.0614 4503 RURAL FIRE PROTECTION CONTRACT	18,632.33	1,287.00	3,000.00	3,000.00	1,290.00	0.00
1504.0614 5100 DUES & MEMBERSHIPS	360.00	360.00	360.00	432.00	432.00	0.00
1504.0614 5111 CONFERENCES, TRAINING, ETC	225.00	250.00	1,000.00	1,000.00	280.77	0.00
1504.0614 5185 LICENSES & REGISTRATION	0.00	0.00	0.00	0.00	0.00	450.00
1504.0614 5190 OFFICIAL, DEPUTY, NOTARY BOND	0.00	0.00	0.00	178.00	178.00	0.00
1504.0614 5267 CONTINGENCY	0.00	0.00	800,000.00	783,337.00	0.00	500,000.00
1504.0614 5399 MISC OTHER SRVCS & CHRGS	13,692.63	12,379.66	4,500.00	6,428.00	5,515.00	4,550.00
1504.0614 5504 RIGHT OF WAY - FENCING EXP	35,844.70	8,785.13	30,000.00	28,000.00	18,425.88	20,000.00
1504.0614 5510 INFRASTRUCTURE - PAVING	196,095.79	292,515.82	250,000.00	240,000.00	213,917.18	200,000.00
1504.0614 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	0.00	0.00	0.00	1,000.00
1504.0614 5516 FURNITURE & EQUIPMENT	21,185.00	880.00	100,000.00	105,000.00	105,000.00	100,000.00
1504.0614 5517 VEHICLES OVR 5K	81,887.03	241,000.00	100,000.00	16,905.00	0.00	100,000.00
1504.0614 7002 TRANSFER TO RIGHT OF WAY FUND	1,250.00	0.00	0.00	0.00	0.00	0.00
1504.0614 7008 TRANSFER TO RECYCLING FUND	5,000.00	0.00	0.00	0.00	0.00	0.00
0614 R & B #4 EXPENSE TOTALS	1,130,557.31	1,328,215.47	1,955,574.00	1,955,574.00	954,491.74	1,671,119.00
1504 ROAD & BRIDGE PCT 4						
0700 TRANSFERS OUT						
1504.0700 7002 TRANSFER TO RIGHT OF WAY FUND	0.00	0.00	1,250.00	1,250.00	0.00	1,250.00
1504.0700 7024 TRANSFER TO R&B PCT 4 FUND	595,593.63	0.00	0.00	0.00	0.00	0.00
1504.0700 7034 TRANSFER TO R&B #4 GRANT FUND	0.00	0.00	0.00	0.00	0.00	10,000.00
0700 TRANSFERS OUT	595,593.63	0.00	1,250.00	1,250.00	0.00	11,250.00
Revenue Total	1,573,070.40	1,138,081.73	2,010,651.00	2,010,651.00	922,265.91	1,682,417.00
Expense Total	1,726,150.94	1,328,215.47	1,956,824.00	1,956,824.00	954,491.74	1,682,369.00
1504 ROAD & BRIDGE PCT 4	-153,080.54	-190,133.74	53,827.00	53,827.00	-32,225.83	48.00
1511 R&B PRECINCT #1 GRANT FUND						
0391 TRANSFERS IN						
1511.0391 3901 TRANSFERS FROM R&B 1	0.00	0.00	0.00	0.00	0.00	10,000.00
0391 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	10,000.00
1511 R&B PRECINCT #1 GRANT FUND						
0611 R & B #1 EXPENSE TOTALS						
1511.0611 4228 GRANT ADMINISTRATION EXPENSES	0.00	0.00	0.00	0.00	0.00	1,000.00
1511.0611 4239 GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00	2,000.00
1511.0611 5510 INFRASTRUCTURE - PAVING	0.00	0.00	0.00	0.00	0.00	2,000.00
1511.0611 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	0.00	0.00	0.00	2,000.00
1511.0611 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	0.00	0.00	0.00	2,000.00
0611 R & B #1 EXPENSE TOTALS	0.00	0.00	0.00	0.00	0.00	9,000.00
1511 R&B PRECINCT #1 GRANT FUND						
0700 TRANSFERS OUT						
1511.0700 7021 TRANSFER TO R&B PCT 1 FUND	0.00	0.00	0.00	0.00	0.00	1,000.00
0700 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	1,000.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	10,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	10,000.00
1511 R&B PRECINCT #1 GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
1512 R&B PRECINCT #2 GRANT FUND						
0391 TRANSFERS IN						
1512.0391 3902 TRANSFERS FROM R&B 2	0.00	0.00	0.00	0.00	0.00	10,000.00
0391 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	10,000.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

20/38

LEE COUNTY

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VERSION: 2024.01.R.A, 2024.01.E.A

Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1512 R&B PRECINCT #2 GRANT FUND						
0612 R & B #2 EXPENSE TOTALS						
1512.0612 4228 GRANT ADMINISTRATION EXPENSES	0.00	0.00	0.00	0.00	0.00	1,000.00
1512.0612 4239 GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00	2,000.00
1512.0612 5510 INFRASTRUCTURE - PAVING	0.00	0.00	0.00	0.00	0.00	2,000.00
1512.0612 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	0.00	0.00	0.00	2,000.00
1512.0612 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	0.00	0.00	0.00	2,000.00
0612 R & B #2 EXPENSE TOTALS	0.00	0.00	0.00	0.00	0.00	9,000.00
1512 R&B PRECINCT #2 GRANT FUND						
0700 TRANSFERS OUT						
1512.0700 7022 TRANSFER TO R&B PCT 2 FUND	0.00	0.00	0.00	0.00	0.00	1,000.00
0700 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	1,000.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	10,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	10,000.00
1512 R&B PRECINCT #2 GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
1513 R&B PRECINCT #3 GRANT FUND						
0391 TRANSFERS IN						
1513.0391 3903 TRANSFERS FROM R&B 3	0.00	0.00	0.00	0.00	0.00	10,000.00
0391 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	10,000.00
1513 R&B PRECINCT #3 GRANT FUND						
0613 R & B #3 EXPENSE TOTALS						
1513.0613 4228 GRANT ADMINISTRATION EXPENSES	0.00	0.00	0.00	0.00	0.00	1,000.00
1513.0613 4239 GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00	2,000.00
1513.0613 5510 INFRASTRUCTURE - PAVING	0.00	0.00	0.00	0.00	0.00	2,000.00
1513.0613 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	0.00	0.00	0.00	2,000.00
1513.0613 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	0.00	0.00	0.00	2,000.00
0613 R & B #3 EXPENSE TOTALS	0.00	0.00	0.00	0.00	0.00	9,000.00
1513 R&B PRECINCT #3 GRANT FUND						
0700 TRANSFERS OUT						
1513.0700 7023 TRANSFER TO R&B PCT 3 FUND	0.00	0.00	0.00	0.00	0.00	1,000.00
0700 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	1,000.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	10,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	10,000.00
1513 R&B PRECINCT #3 GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
1514 R&B PRECINCT #4 GRANT FUND						
0391 TRANSFERS IN						
1514.0391 3904 TRANSFERS FROM R&B 4	0.00	0.00	0.00	0.00	0.00	10,000.00
0391 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	10,000.00
1514 R&B PRECINCT #4 GRANT FUND						
0614 R & B #4 EXPENSE TOTALS						
1514.0614 4228 GRANT ADMINISTRATION EXPENSES	0.00	0.00	0.00	0.00	0.00	1,000.00
1514.0614 4239 GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00	2,000.00
1514.0614 5510 INFRASTRUCTURE - PAVING	0.00	0.00	0.00	0.00	0.00	2,000.00
1514.0614 5511 INFRASTRUCTURE - BRIDGE	0.00	0.00	0.00	0.00	0.00	2,000.00
1514.0614 5519 INFRASTRUCTURE - PAVING - CONTRACT	0.00	0.00	0.00	0.00	0.00	2,000.00
0614 R & B #4 EXPENSE TOTALS	0.00	0.00	0.00	0.00	0.00	9,000.00
1514 R&B PRECINCT #4 GRANT FUND						
0700 TRANSFERS OUT						
1514.0700 7024 TRANSFER TO R&B PCT 4 FUND	0.00	0.00	0.00	0.00	0.00	1,000.00
0700 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	1,000.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	10,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	10,000.00
1514 R&B PRECINCT #4 GRANT FUND	0.00	0.00	0.00	0.00	0.00	0.00
1700 INDIGENT CARE						
0390 MISCELLANEOUS INCOME						
1700.0390 3805 TOBACCO SETTLEMENT PROCEES	12,016.02	10,127.87	9,000.00	9,000.00	13,406.08	9,000.00
1700.0390 3826 REFUNDS / REIMBURSEMENTS	3,290.78	1,874.89	0.00	0.00	815.00	0.00
1700.0390 3889 MISC INCOME	50.00	450.00	0.00	0.00	0.00	0.00
1700.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	180,000.00	180,000.00	0.00	180,000.00
0390 MISCELLANEOUS INCOME	15,356.80	12,452.76	189,000.00	189,000.00	14,221.08	189,000.00
1700 INDIGENT CARE						
0391 TRANSFERS IN						
1700.0391 3900 TRANSFERS FROM GENERAL FUND	200,000.00	200,000.00	220,000.00	220,000.00	0.00	220,000.00
0391 TRANSFERS IN	200,000.00	200,000.00	220,000.00	220,000.00	0.00	220,000.00
1700 INDIGENT CARE						
0635 INDIGENT CARE						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0003 IHC COORDINATOR	1		4001	41,016.00		
0501 PART TIME CLERK	1		4002	20,508.00		
1700.0635 4001 FULL-TIME			38,231.75	39,329.09	41,260.00	41,260.00
1700.0635 4002 PART-TIME			0.00	0.00	20,630.00	20,630.00
					38,136.09	41,016.00
					8,352.00	20,508.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

VERSION: 2024.01.R.A, 2024.01.E.A

LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1700 INDIGENT CARE						
0635 INDIGENT CARE						
1700.0635 4010 OVERTIME	1,477.52	1,748.78	1,545.00	1,545.00	1,573.40	2,000.00
1700.0635 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	975.00
1700.0635 4096 ACCRUAL PAYROLL ADJUSTMENT	0.00	64.35	0.00	0.00	0.00	0.00
1700.0635 4100 PAYROLL TAXES - CNTY MATCH	2,949.50	3,056.64	4,853.00	4,853.00	3,598.04	4,935.00
1700.0635 4116 RETIREMENT - CNTY CONTRI	3,967.73	4,208.26	6,553.00	6,553.00	4,412.52	6,663.00
1700.0635 4120 EMP HEALTH INS - CNTY PAID	9,674.62	10,184.42	10,769.00	10,769.00	9,846.54	11,411.00
1700.0635 4123 EMPL DENTAL INS - COUNTY PAID	258.72	272.54	281.00	281.00	256.08	272.00
1700.0635 4126 EMP LIFE INS - CNTY PAID	105.24	108.23	114.00	114.00	99.00	114.00
1700.0635 4201 OFFICE SUPPLIES	1,554.09	2,071.03	1,000.00	1,000.00	225.76	1,000.00
1700.0635 4202 FURN & EQUIP (NOT CA)	123.42	1,288.23	1,350.00	1,350.00	70.81	1,350.00
1700.0635 4500 SERVICE AGREEMENTS	14,014.15	14,276.65	23,500.00	23,500.00	12,815.00	23,500.00
1700.0635 5100 DUES & MEMBERSHIPS	200.00	200.00	300.00	300.00	200.00	300.00
1700.0635 5111 CONFERENCES, TRAINING, ETC	635.66	819.28	3,200.00	3,200.00	1,380.67	3,200.00
1700.0635 5399 MISC OTHER SRVCS & CHRGS	354.06	533.52	400.00	400.00	0.00	400.00
1700.0635 5516 FURNITURE & EQUIPMENT	0.00	1,179.58	0.00	0.00	0.00	0.00
0635 INDIGENT CARE	73,546.46	79,340.60	115,755.00	115,755.00	80,965.91	117,644.00
1700 INDIGENT CARE						
0636 INDIGENT MEDICAL COST						
1700.0636 4215 OPTIONAL DURABLE MEDICAL EQUIP	0.00	0.00	3,500.00	3,500.00	0.00	2,500.00
1700.0636 4652 PHYSICIAN - NON-ER	9,270.24	6,134.87	27,500.00	27,500.00	4,637.92	27,500.00
1700.0636 4654 PRESCRIPTIONS	75,039.99	67,707.34	90,000.00	90,000.00	44,868.09	90,000.00
1700.0636 4655 HOSPITAL - IN PATIENT	34,182.99	38.10	80,000.00	80,000.00	51,499.75	80,000.00
1700.0636 4656 HOSPITAL - OUT PATIENT	10,481.73	20,742.84	50,000.00	50,000.00	26,472.69	50,000.00
1700.0636 4659 LAB, XRAY - ER	2,585.81	2,108.56	10,000.00	10,000.00	776.10	10,000.00
1700.0636 4661 RURAL HEALTH CLINIC EXP	0.00	0.00	400.00	400.00	0.00	400.00
1700.0636 4669 OTHER NEC MEDICAL EXP	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00
1700.0636 4670 OPTIONAL CRNA SERVICES	2,273.91	545.15	5,000.00	5,000.00	480.98	5,000.00
1700.0636 4671 OPTIONAL PHYSICAL THERAPY	3,165.37	5,264.38	8,000.00	8,000.00	2,238.57	8,000.00
1700.0636 4672 OPTIONAL AMBLTRY / SURGERY	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00
1700.0636 4673 OPTIONAL DIABETIC SPPLYS / SRVCS	2,354.01	2,341.24	5,000.00	5,000.00	3,726.11	6,000.00
1700.0636 4675 OPT COBRA INS PREM / COPAYS	0.00	0.00	3,500.00	3,500.00	509.05	3,500.00
0636 INDIGENT MEDICAL COST	139,354.05	104,882.48	289,900.00	289,900.00	135,209.26	289,900.00
Revenue Total	215,356.80	212,452.76	409,000.00	409,000.00	14,221.08	409,000.00
Expense Total	212,900.51	184,223.08	405,655.00	405,655.00	216,175.17	407,544.00
1700 INDIGENT CARE	2,456.29	28,229.68	3,345.00	3,345.00	-201,954.09	1,456.00
1800 COUNTY LAW LIBRARY						
0340 FINES , FEES, COSTS, & FORFEITURES						
1800.0340 3731 LAW LIBRARY FEES DST CRT FEE	3,600.00	5,606.00	3,500.00	3,500.00	8,395.60	7,000.00
1800.0340 3732 LAW LIBRARY FEES CO CLERK FEE	1,900.00	3,340.00	2,000.00	2,000.00	2,240.00	2,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	5,500.00	8,946.00	5,500.00	5,500.00	10,635.60	9,000.00
1800 COUNTY LAW LIBRARY						
0390 MISCELLANEOUS INCOME						
1800.0390 3800 INTEREST INCOME	180.96	182.86	100.00	100.00	595.64	100.00
1800.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	19,000.00	19,000.00	0.00	32,000.00
0390 MISCELLANEOUS INCOME	180.96	182.86	19,100.00	19,100.00	595.64	32,100.00
1800 COUNTY LAW LIBRARY						
0480 COUNTY LAW LIBRARY						
1800.0480 4202 FURN & EQUIP (NOT CA)	0.00	0.00	0.00	0.00	0.00	1,000.00
1800.0480 4205 LEGAL BOOKS & SUBSCRIPTIONS	1,238.00	2,989.00	16,000.00	16,000.00	1,316.00	20,000.00
1800.0480 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	0.00	0.00	0.00	18,000.00
0480 COUNTY LAW LIBRARY	1,238.00	2,989.00	16,000.00	16,000.00	1,316.00	39,000.00
Revenue Total	5,680.96	9,128.86	24,600.00	24,600.00	11,231.24	41,100.00
Expense Total	1,238.00	2,989.00	16,000.00	16,000.00	1,316.00	39,000.00
1800 COUNTY LAW LIBRARY	4,442.96	6,139.86	8,600.00	8,600.00	9,915.24	2,100.00
1900 RECYCLING						
0390 MISCELLANEOUS INCOME						
1900.0390 3810 SALE / COMP FOR LOSS OF ASSETS	0.00	3,509.00	0.00	0.00	0.00	0.00
1900.0390 3813 SALE OF MATERIALS	2,066.86	2,469.65	1,000.00	1,000.00	1,812.90	1,000.00
0390 MISCELLANEOUS INCOME	2,066.86	5,978.65	1,000.00	1,000.00	1,812.90	1,000.00
1900 RECYCLING						
0391 TRANSFERS IN						
1900.0391 3900 TRANSFERS FROM GENERAL FUND	5,000.00	7,300.00	60,000.00	60,000.00	0.00	60,000.00
1900.0391 3901 TRANSFERS FROM R&B 1	5,000.00	0.00	0.00	0.00	0.00	0.00
1900.0391 3902 TRANSFERS FROM R&B 2	5,000.00	0.00	0.00	0.00	0.00	0.00
1900.0391 3903 TRANSFERS FROM R&B 3	5,000.00	0.00	0.00	0.00	0.00	0.00
1900.0391 3904 TRANSFERS FROM R&B 4	5,000.00	0.00	0.00	0.00	0.00	0.00
0391 TRANSFERS IN	25,000.00	7,300.00	60,000.00	60,000.00	0.00	60,000.00
1900 RECYCLING						
0596 RECYCLING						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0501 PART TIME RECYCLING	2		4002	17,749.00		
0600 TEMP / SEASONAL			4003	11,634.00		
1900.0596 4002 PART-TIME	15,230.74			16,498.78	17,898.00	17,749.00
1900.0596 4003 TEMP / SEASONAL	0.00			0.00	11,843.00	11,634.00

VERSION A
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LEE COUNTY

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VERSION: 2024.01.R.A, 2024.01.E.A

Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
1900 RECYCLING						
0596 RECYCLING						
1900.0596 4020 ANNUAL SALARY ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	650.00
1900.0596 4096 ACCRUAL PAYROLL ADJUSTMENT	0.00	101.32	0.00	0.00	0.00	0.00
1900.0596 4100 PAYROLL TAXES - CNTY MATCH	1,146.69	1,262.15	2,276.00	2,276.00	1,262.69	2,298.00
1900.0596 4110 WORKERS COMP INSURANCE	0.00	0.00	500.00	500.00	0.00	500.00
1900.0596 4116 RETIREMENT - CNTY CONTRI	1,498.93	1,689.83	3,073.00	3,073.00	1,540.20	3,103.00
1900.0596 4202 FURN & EQUIP (NOT CA)	0.00	20.36	0.00	246.00	245.13	0.00
1900.0596 4229 HOUSEHOLD/HZRD RECYCLING EXP	150.00	2,500.00	5,000.00	18,030.00	18,025.33	5,000.00
1900.0596 4238 PARTS, SUPPLIES, & REPAIRS	882.68	2,375.28	12,500.00	2,691.00	2,209.79	12,500.00
1900.0596 4241 FUELS / OILS / LUBRICANTS	611.68	804.44	1,500.00	1,500.00	633.03	1,500.00
1900.0596 4412 MAILERS	275.50	997.32	2,000.00	0.00	0.00	2,000.00
1900.0596 5111 CONFERENCES, TRAINING, ETC	698.24	0.00	500.00	4.00	0.00	500.00
1900.0596 5399 MISC OTHER SRVCS & CHRGS	389.64	872.92	2,000.00	1,029.00	231.82	2,000.00
0596 RECYCLING	20,884.10	27,122.40	59,090.00	59,090.00	40,653.65	59,434.00
Revenue Total	27,066.86	13,278.65	61,000.00	61,000.00	1,812.90	61,000.00
Expense Total	20,884.10	27,122.40	59,090.00	59,090.00	40,653.65	59,434.00
1900 RECYCLING	6,182.76	-13,843.75	1,910.00	1,910.00	-38,840.75	1,566.00
2000 COURT APPOINTED ATTORNEY						
0390 MISCELLANEOUS INCOME						
2000.0390 3800 INTEREST INCOME	2,867.84	2,372.15	2,000.00	2,000.00	5,287.14	2,000.00
2000.0390 3829 REIMB - CRT APPT ATTRNY	19,123.91	26,204.91	15,000.00	15,000.00	14,784.07	15,000.00
2000.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	230,000.00	230,000.00	0.00	210,000.00
0390 MISCELLANEOUS INCOME	21,991.75	28,577.06	247,000.00	247,000.00	20,071.21	227,000.00
2000 COURT APPOINTED ATTORNEY						
0460 COURT APPOINTED ATTORNEY						
2000.0460 5204 ATTRNY FEES - CRT APPNTD	7,550.00	5,750.00	230,000.00	230,000.00	40,779.85	217,000.00
0460 COURT APPOINTED ATTORNEY	7,550.00	5,750.00	230,000.00	230,000.00	40,779.85	217,000.00
Revenue Total	21,991.75	28,577.06	247,000.00	247,000.00	20,071.21	227,000.00
Expense Total	7,550.00	5,750.00	230,000.00	230,000.00	40,779.85	217,000.00
2000 COURT APPOINTED ATTORNEY	14,441.75	22,827.06	17,000.00	17,000.00	-20,708.64	10,000.00
2100 RIGHT OF WAY						
0390 MISCELLANEOUS INCOME						
2100.0390 3800 INTEREST INCOME	354.18	313.37	350.00	350.00	669.57	350.00
2100.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	37,000.00	37,000.00	0.00	32,000.00
0390 MISCELLANEOUS INCOME	354.18	313.37	37,350.00	37,350.00	669.57	32,350.00
2100 RIGHT OF WAY						
0391 TRANSFERS IN						
2100.0391 3901 TRANSFERS FROM R&B 1	1,250.00	0.00	1,250.00	1,250.00	0.00	1,250.00
2100.0391 3902 TRANSFERS FROM R&B 2	1,250.00	0.00	1,250.00	1,250.00	0.00	1,250.00
2100.0391 3903 TRANSFERS FROM R&B 3	1,250.00	0.00	1,250.00	1,250.00	0.00	1,250.00
2100.0391 3904 TRANSFERS FROM R&B 4	1,250.00	0.00	1,250.00	1,250.00	0.00	1,250.00
0391 TRANSFERS IN	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00
2100 RIGHT OF WAY						
0620 R.O.W. ROAD						
2100.0620 5503 LAND OVR 5K	0.00	0.00	41,500.00	41,500.00	0.00	37,000.00
0620 R.O.W. ROAD	0.00	0.00	41,500.00	41,500.00	0.00	37,000.00
Revenue Total	5,354.18	313.37	42,350.00	42,350.00	669.57	37,350.00
Expense Total	0.00	0.00	41,500.00	41,500.00	0.00	37,000.00
2100 RIGHT OF WAY	5,354.18	313.37	850.00	850.00	669.57	350.00
2200 LEE CO.HISTORICAL COMM.						
0390 MISCELLANEOUS INCOME						
2200.0390 3800 INTEREST INCOME	177.32	136.11	100.00	100.00	449.06	100.00
2200.0390 3812 SALE OF BOOKS & PRINTED MATERIAL	1,019.22	580.00	530.00	530.00	135.00	100.00
2200.0390 3814 SALE OF MISC ITEMS	80.45	20.00	135.00	135.00	0.00	50.00
2200.0390 3820 CONT & DONATIONS - PRIVATE	17.49	0.00	0.00	0.00	160.00	0.00
2200.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	10,000.00	10,000.00	0.00	10,000.00
0390 MISCELLANEOUS INCOME	1,294.48	736.11	10,765.00	10,765.00	744.06	10,250.00
2200 LEE CO.HISTORICAL COMM.						
0391 TRANSFERS IN						
2200.0391 3900 TRANSFERS FROM GENERAL FUND	500.00	500.00	500.00	500.00	0.00	500.00
0391 TRANSFERS IN	500.00	500.00	500.00	500.00	0.00	500.00
2200 LEE CO.HISTORICAL COMM.						
0663 HISTORICAL COMMISSION						
2200.0663 4201 OFFICE SUPPLIES	0.00	139.90	250.00	250.00	0.00	250.00
2200.0663 4202 FURN & EQUIP (NOT CA)	213.96	782.97	1,000.00	1,000.00	0.00	1,000.00
2200.0663 5264 EXCISE / SALES TAX EXPENSE	0.98	6.00	5.00	5.00	0.40	5.00
2200.0663 5265 SPECIAL PROJECTS	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00
2200.0663 5267 CONTINGENCY	0.00	0.00	6,700.00	6,700.00	0.00	5,500.00
2200.0663 5399 MISC OTHER SRVCS & CHRGS	871.00	2,745.13	1,800.00	1,800.00	148.67	1,800.00
0663 HISTORICAL COMMISSION	1,085.94	3,674.00	11,255.00	11,255.00	149.07	10,055.00
Revenue Total	1,794.48	1,236.11	11,265.00	11,265.00	744.06	10,750.00
Expense Total	1,085.94	3,674.00	11,255.00	11,255.00	149.07	10,055.00

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LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
2200 LEE CO.HISTORICAL COMM.	708.54	-2,437.89	10.00	10.00	594.99	695.00

2300 COUNTY CLERK RECORDS MANAGEMENT

0340 FINES , FEES, COSTS, & FORFEITURES

2300.0340 3719 RECORD MANAGEMENT FEES	51,672.50	58,770.00	55,000.00	55,000.00	39,975.00	40,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	51,672.50	58,770.00	55,000.00	55,000.00	39,975.00	40,000.00

2300 COUNTY CLERK RECORDS MANAGEMENT

0390 MISCELLANEOUS INCOME

2300.0390 3800 INTEREST INCOME	1,668.14	1,563.03	800.00	800.00	3,618.42	800.00
2300.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	70,000.00	70,000.00	0.00	80,000.00
0390 MISCELLANEOUS INCOME	1,668.14	1,563.03	70,800.00	70,800.00	3,618.42	80,800.00

2300 COUNTY CLERK RECORDS MANAGEMENT

0403 COUNTY CLERK

POSITION TITLE	COUNT	GRADE	LINE	SALARY			
0015 RECORDS MANAGEMENT CLERK	1		4001	600.00			
2300.0403 4001 FULL-TIME			600.05	600.00	600.00	600.00	550.00
2300.0403 4096 ACCRUAL PAYROLL ADJUSTMENT			0.00	2.28	0.00	0.00	0.00
2300.0403 4100 PAYROLL TAXES - CNTY MATCH			44.16	44.16	46.00	46.00	40.77
2300.0403 4116 RETIREMENT - CNTY CONTRI			60.00	61.47	62.00	62.00	51.70
2300.0403 4120 EMP HEALTH INS - CNTY PAID			157.65	161.02	0.00	0.00	0.00
2300.0403 4123 EMPL DENTAL INS - COUNTY PAID			4.22	4.33	0.00	0.00	0.00
2300.0403 4126 EMP LIFE INS - CNTY PAID			1.68	1.68	0.00	0.00	0.00
2300.0403 4202 FURN & EQUIP (NOT CA)			0.00	0.00	3,500.00	3,500.00	0.00
2300.0403 4440 RECORDING & INDEXING			5,717.80	55,326.83	5,500.00	5,500.00	3,766.76
2300.0403 4441 RECORDS INDEXING RECREATION			0.00	0.00	500.00	500.00	0.00
2300.0403 4444 RECORDS RECREATION			0.00	0.00	5,000.00	5,000.00	0.00
2300.0403 4500 SERVICE AGREEMENTS			21,084.00	51,259.00	34,000.00	47,600.00	43,912.00
2300.0403 5267 CONTINGENCY			0.00	0.00	63,000.00	49,400.00	0.00
2300.0403 5399 MISC OTHER SRVCS & CHRGS			55.00	0.00	750.00	750.00	0.00
2300.0403 5516 FURNITURE & EQUIPMENT			0.00	0.00	6,000.00	6,000.00	0.00
0403 COUNTY CLERK			27,724.56	107,460.77	118,958.00	118,958.00	48,321.23
Revenue Total			53,340.64	60,333.03	125,800.00	125,800.00	43,593.42
Expense Total			27,724.56	107,460.77	118,958.00	118,958.00	48,321.23

2300 COUNTY CLERK RECORDS MANAGEMENT

2403 COURTHOUSE RESTORATION GRANT PH III

0330 GRANTS & AID / REVN SHARING

2403.0330 3326 STATE - COURTHOUSE RESTORATION	0.00	738,277.44	0.00	0.00	541,856.75	0.00
0330 GRANTS & AID / REVN SHARING	0.00	738,277.44	0.00	0.00	541,856.75	0.00

2403 COURTHOUSE RESTORATION GRANT PH III

0390 MISCELLANEOUS INCOME

2403.0390 3800 INTEREST INCOME	13,038.05	5,797.93	0.00	0.00	3,301.80	0.00
0390 MISCELLANEOUS INCOME	13,038.05	5,797.93	0.00	0.00	3,301.80	0.00

2403 COURTHOUSE RESTORATION GRANT PH III

0391 TRANSFERS IN

2403.0391 3900 TRANSFERS FROM GENERAL FUND	300,000.00	1,335,106.66	6,000,000.00	6,000,000.00	1,971,648.97	4,000,000.00
0391 TRANSFERS IN	300,000.00	1,335,106.66	6,000,000.00	6,000,000.00	1,971,648.97	4,000,000.00

2403 COURTHOUSE RESTORATION GRANT PH III

0512 COURTHOUSE

2403.0512 4506 PROFESSIONAL SERVICES & FEES	350,253.00	306,920.63	500,000.00	500,000.00	338,361.00	500,000.00
2403.0512 5506 BLDNGS/BLDNG IMPS OVR5K	518.72	2,909,002.48	5,500,000.00	5,500,000.00	2,632,443.45	3,500,000.00
0512 COURTHOUSE	350,771.72	3,215,923.11	6,000,000.00	6,000,000.00	2,970,804.45	4,000,000.00

Revenue Total	313,038.05	2,079,182.03	6,000,000.00	6,000,000.00	2,516,807.52	4,000,000.00
Expense Total	350,771.72	3,215,923.11	6,000,000.00	6,000,000.00	2,970,804.45	4,000,000.00

2403 COURTHOUSE RESTORATION GRANT PH III

2500 HOT CHECK FUND

0340 FINES , FEES, COSTS, & FORFEITURES

2500.0340 3736 HOT CHECK FEES	2,911.68	680.00	500.00	500.00	626.95	500.00
0340 FINES , FEES, COSTS, & FORFEITURES	2,911.68	680.00	500.00	500.00	626.95	500.00

2500 HOT CHECK FUND

0390 MISCELLANEOUS INCOME

2500.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	43,000.00	43,000.00	0.00	40,000.00
0390 MISCELLANEOUS INCOME	0.00	0.00	43,000.00	43,000.00	0.00	40,000.00

2500 HOT CHECK FUND

0475 COUNTY ATTORNEY

POSITION TITLE	COUNT	GRADE	LINE	SALARY			
0015 SUPPLEMENTAL PAYMENTS	7		4001	10,000.00			
2500.0475 4001 FULL-TIME			7,200.00	7,200.00	10,000.00	10,000.00	5,400.00
2500.0475 4100 PAYROLL TAXES - CNTY MATCH			550.80	550.80	765.00	765.00	413.10
2500.0475 4116 RETIREMENT - CNTY CONTRI			720.00	743.76	1,033.00	1,033.00	0.00
2500.0475 4202 FURN & EQUIP (NOT CA)			0.00	0.00	0.00	0.00	1,000.00
2500.0475 4235 HOT CHECK EXPENSES			0.00	0.00	20,000.00	20,000.00	0.00
2500.0475 5267 CONTINGENCY			0.00	0.00	11,500.00	11,500.00	0.00

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LEE COUNTY							09/08/2023 11:53:15
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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget	
2500 HOT CHECK FUND							
0475 COUNTY ATTORNEY							
2500.0475 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	0.00	0.00	0.00	1,000.00	
2500.0475 5516 FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	5,000.00	
0475 COUNTY ATTORNEY	8,470.80	8,494.56	43,298.00	43,298.00	5,813.10	38,798.00	
Revenue Total	2,911.68	680.00	43,500.00	43,500.00	626.95	40,500.00	
Expense Total	8,470.80	8,494.56	43,298.00	43,298.00	5,813.10	38,798.00	
2500 HOT CHECK FUND	-5,559.12	-7,814.56	202.00	202.00	-5,186.15	1,702.00	
2600 SHERIFF'S SPECIAL ACCT.							
0390 MISCELLANEOUS INCOME							
2600.0390 3800 INTEREST INCOME	201.09	106.76	80.00	80.00	723.10	80.00	
2600.0390 3844 SEIZURE INCOME	1,495.00	1,464.70	0.00	0.00	12,437.35	0.00	
2600.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	9,500.00	9,500.00	0.00	20,000.00	
0390 MISCELLANEOUS INCOME	1,696.09	1,571.46	9,580.00	9,580.00	13,160.45	20,080.00	
2600 SHERIFF'S SPECIAL ACCT.	0.00	0.00	0.00	0.00	0.00	0.00	
0560 COUNTY SHERIFF							
2600.0560 4202 FURN & EQUIP (NOT CA)	6,302.87	464.99	7,500.00	7,500.00	0.00	10,000.00	
2600.0560 5151 INVESTIGATION	1,500.00	0.00	2,050.00	2,050.00	275.00	5,000.00	
2600.0560 5516 FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	5,000.00	
0560 COUNTY SHERIFF	7,802.87	464.99	9,550.00	9,550.00	275.00	20,000.00	
Revenue Total	1,696.09	1,571.46	9,580.00	9,580.00	13,160.45	20,080.00	
Expense Total	7,802.87	464.99	9,550.00	9,550.00	275.00	20,000.00	
2600 SHERIFF'S SPECIAL ACCT.	-6,106.78	1,106.47	30.00	30.00	12,885.45	80.00	
2700 LEE MEMORIAL HOSP. DIST.							
0310 TAXES							
2700.0310 3041 HOSPITAL DIST TAXES	0.00	79.76	0.00	0.00	0.00	0.00	
0310 TAXES	0.00	79.76	0.00	0.00	0.00	0.00	
2700 LEE MEMORIAL HOSP. DIST.	0.00	79.76	0.00	0.00	0.00	0.00	
0510 PUBLIC FACILITIES							
2700.0510 7006 TRANSFER TO CAPITAL IMPR	25,050.72	0.00	0.00	0.00	0.00	0.00	
0510 PUBLIC FACILITIES	25,050.72	0.00	0.00	0.00	0.00	0.00	
Revenue Total	0.00	79.76	0.00	0.00	0.00	0.00	
Expense Total	25,050.72	0.00	0.00	0.00	0.00	0.00	
2700 LEE MEMORIAL HOSP. DIST.	-25,050.72	79.76	0.00	0.00	0.00	0.00	
2800 DEDICATED FUNDS ORIGINAL FUND							
0390 MISCELLANEOUS INCOME							
2800.0390 3800 INTEREST INCOME	9,334.95	6,286.80	0.00	0.00	0.00	0.00	
0390 MISCELLANEOUS INCOME	9,334.95	6,286.80	0.00	0.00	0.00	0.00	
Revenue Total	9,334.95	6,286.80	0.00	0.00	0.00	0.00	
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	
2800 DEDICATED FUNDS ORIGINAL FUND	9,334.95	6,286.80	0.00	0.00	0.00	0.00	
2810 JUDICIAL EDUCATION FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2810.0340 3744 JUDICIAL EDU - PROBATE COURT	380.00	455.00	300.00	300.00	285.00	300.00	
0340 FINES , FEES, COSTS, & FORFEITURES	380.00	455.00	300.00	300.00	285.00	300.00	
2810 JUDICIAL EDUCATION FUND	0.00	7.21	1.00	1.00	75.17	1.00	
0390 MISCELLANEOUS INCOME							
2810.0390 3800 INTEREST INCOME	0.00	7.21	1.00	1.00	75.17	1.00	
2810.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00	
0390 MISCELLANEOUS INCOME	0.00	7.21	3,001.00	3,001.00	75.17	3,001.00	
2810 JUDICIAL EDUCATION FUND	380.00	-195.04	301.00	301.00	-12.33	201.00	
2820 CHILD ABUSE PRVNTN FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2820.0340 3745 CHILD ABUSE PREV FEE	330.00	481.00	300.00	300.00	28.86	300.00	
0340 FINES , FEES, COSTS, & FORFEITURES	330.00	481.00	300.00	300.00	28.86	300.00	
2820 CHILD ABUSE PRVNTN FUND	0.00	11.41	1.00	1.00	120.71	1.00	
0390 MISCELLANEOUS INCOME							
2820.0390 3800 INTEREST INCOME	0.00	11.41	1.00	1.00	120.71	1.00	
2820.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	5,700.00	5,700.00	0.00	5,900.00	
0390 MISCELLANEOUS INCOME	0.00	11.41	5,701.00	5,701.00	120.71	5,901.00	
2820 CHILD ABUSE PRVNTN FUND	330.00	-195.04	301.00	301.00	-12.33	201.00	

VERSION A
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		LEE COUNTY				09/08/2023 11:53:15	
VERSION: 2024.01.R.A, 2024.01.E.A		2021	2022	Original	Amended	2023	2024
Fund Dept Line Description		Actual	Actual	Budget	Budget	Actual	Budget
2820 CHILD ABUSE PRVNTN FUND							
0641 CHILD ABUSE PREVENTION							
2820.0641 5370 CHILD PREV PROGRAM		0.00	0.00	5,700.00	5,700.00	0.00	5,900.00
0641 CHILD ABUSE PREVENTION		0.00	0.00	5,700.00	5,700.00	0.00	5,900.00
Revenue Total		330.00	492.41	6,001.00	6,001.00	149.57	6,201.00
Expense Total		0.00	0.00	5,700.00	5,700.00	0.00	5,900.00
2820 CHILD ABUSE PRVNTN FUND		330.00	492.41	301.00	301.00	149.57	301.00
2830 JP TECHNOLOGY FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2830.0340 3741 TECHNOLOGY FEES		14,571.20	13,841.56	12,000.00	12,000.00	12,820.21	12,000.00
0340 FINES , FEES, COSTS, & FORFEITURES		14,571.20	13,841.56	12,000.00	12,000.00	12,820.21	12,000.00
2830 JP TECHNOLOGY FUND							
0390 MISCELLANEOUS INCOME							
2830.0390 3800 INTEREST INCOME		0.00	212.22	1.00	1.00	2,184.54	1.00
2830.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	100,000.00	100,000.00	0.00	100,000.00
0390 MISCELLANEOUS INCOME		0.00	212.22	100,001.00	100,001.00	2,184.54	100,001.00
2830 JP TECHNOLOGY FUND							
0412 TECHNOLOGY							
2830.0412 4206 COMPUTER & TECHNOLOGY EXPENSE		8,969.42	9,811.24	100,000.00	100,000.00	15,705.59	100,000.00
0412 TECHNOLOGY		8,969.42	9,811.24	100,000.00	100,000.00	15,705.59	100,000.00
Revenue Total		14,571.20	14,053.78	112,001.00	112,001.00	15,004.75	112,001.00
Expense Total		8,969.42	9,811.24	100,000.00	100,000.00	15,705.59	100,000.00
2830 JP TECHNOLOGY FUND		5,601.78	4,242.54	12,001.00	12,001.00	-700.84	12,001.00
2831 DIST COURT TECH FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2831.0340 3741 TECHNOLOGY FEES		348.45	344.11	200.00	200.00	301.04	200.00
0340 FINES , FEES, COSTS, & FORFEITURES		348.45	344.11	200.00	200.00	301.04	200.00
2831 DIST COURT TECH FUND							
0390 MISCELLANEOUS INCOME							
2831.0390 3800 INTEREST INCOME		0.00	3.08	1.00	1.00	36.16	1.00
2831.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	1,500.00	1,500.00	0.00	1,700.00
0390 MISCELLANEOUS INCOME		0.00	3.08	1,501.00	1,501.00	36.16	1,701.00
2831 DIST COURT TECH FUND							
0412 TECHNOLOGY							
2831.0412 4206 COMPUTER & TECHNOLOGY EXPENSE		0.00	0.00	1,300.00	1,300.00	0.00	1,500.00
0412 TECHNOLOGY		0.00	0.00	1,300.00	1,300.00	0.00	1,500.00
Revenue Total		348.45	347.19	1,701.00	1,701.00	337.20	1,901.00
Expense Total		0.00	0.00	1,300.00	1,300.00	0.00	1,500.00
2831 DIST COURT TECH FUND		348.45	347.19	401.00	401.00	337.20	401.00
2832 DIST CRT TECH/ARCH FUND (CIVIL)							
0340 FINES , FEES, COSTS, & FORFEITURES							
2832.0340 3741 TECHNOLOGY FEES		2,325.00	740.00	1,000.00	1,000.00	185.00	150.00
0340 FINES , FEES, COSTS, & FORFEITURES		2,325.00	740.00	1,000.00	1,000.00	185.00	150.00
2832 DIST CRT TECH/ARCH FUND (CIVIL)							
0390 MISCELLANEOUS INCOME							
2832.0390 3800 INTEREST INCOME		0.00	2.72	1.00	1.00	31.21	1.00
2832.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	1,300.00	1,300.00	0.00	1,300.00
0390 MISCELLANEOUS INCOME		0.00	2.72	1,301.00	1,301.00	31.21	1,301.00
2832 DIST CRT TECH/ARCH FUND (CIVIL)							
0450 DISTRICT CLERK							
2832.0450 4224 TECHNOLOGY EXPENSE		5,909.89	0.00	2,000.00	2,000.00	0.00	1,000.00
0450 DISTRICT CLERK		5,909.89	0.00	2,000.00	2,000.00	0.00	1,000.00
Revenue Total		2,325.00	742.72	2,301.00	2,301.00	216.21	1,451.00
Expense Total		5,909.89	0.00	2,000.00	2,000.00	0.00	1,000.00
2832 DIST CRT TECH/ARCH FUND (CIVIL)		-3,584.89	742.72	301.00	301.00	216.21	451.00
2833 CNTY CLERK TECH FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2833.0340 3741 TECHNOLOGY FEES		1,013.00	646.00	700.00	700.00	598.00	600.00
0340 FINES , FEES, COSTS, & FORFEITURES		1,013.00	646.00	700.00	700.00	598.00	600.00
2833 CNTY CLERK TECH FUND							
0390 MISCELLANEOUS INCOME							
2833.0390 3800 INTEREST INCOME		0.00	29.85	1.00	1.00	310.00	1.00
2833.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	14,000.00	14,000.00	0.00	15,000.00
0390 MISCELLANEOUS INCOME		0.00	29.85	14,001.00	14,001.00	310.00	15,001.00
2833 CNTY CLERK TECH FUND							
0412 TECHNOLOGY							
2833.0412 4206 COMPUTER & TECHNOLOGY EXPENSE		0.00	0.00	14,700.00	14,700.00	600.00	15,000.00
0412 TECHNOLOGY		0.00	0.00	14,700.00	14,700.00	600.00	15,000.00

VERSION A
FINAL BUDGET
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VERSION: 2024.01.R.A, 2024.01.E.A

LEE COUNTY

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Fund Dept Line Description	2021	2022	Original	Amended	2023	2024
	Actual	Actual	Budget	Budget	Actual	Budget
Revenue Total	1,013.00	675.85	14,701.00	14,701.00	908.00	15,601.00
Expense Total	0.00	0.00	14,700.00	14,700.00	600.00	15,000.00
2833 CNTY CLERK TECH FUND	1,013.00	675.85	1.00	1.00	308.00	601.00
2834 VIDEO FEE FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2834.0340 3742 VIDEO FEE (\$15)	475.26	300.92	340.00	340.00	309.65	340.00
0340 FINES , FEES, COSTS, & FORFEITURES	475.26	300.92	340.00	340.00	309.65	340.00
2834 VIDEO FEE FUND						
0390 MISCELLANEOUS INCOME						
2834.0390 3800 INTEREST INCOME	0.00	15.17	1.00	1.00	152.70	1.00
2834.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	7,600.00	7,600.00	0.00	7,200.00
0390 MISCELLANEOUS INCOME	0.00	15.17	7,601.00	7,601.00	152.70	7,201.00
2834 VIDEO FEE FUND						
0488 VIDEO FEE						
2834.0488 4282 VIDEO EXPENSES	219.88	371.41	7,700.00	7,700.00	510.11	7,200.00
0488 VIDEO FEE	219.88	371.41	7,700.00	7,700.00	510.11	7,200.00
Revenue Total	475.26	316.09	7,941.00	7,941.00	462.35	7,541.00
Expense Total	219.88	371.41	7,700.00	7,700.00	510.11	7,200.00
2834 VIDEO FEE FUND	255.38	-55.32	241.00	241.00	-47.76	341.00
2835 FAMILY PROTECTION FEES						
0340 FINES , FEES, COSTS, & FORFEITURES						
2835.0340 3743 FAMILY PROTECTION FEE	855.00	225.00	600.00	600.00	0.00	0.00
0340 FINES , FEES, COSTS, & FORFEITURES	855.00	225.00	600.00	600.00	0.00	0.00
2835 FAMILY PROTECTION FEES						
0390 MISCELLANEOUS INCOME						
2835.0390 3800 INTEREST INCOME	0.00	3.78	1.00	1.00	39.22	1.00
2835.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,800.00	1,800.00	0.00	1,900.00
0390 MISCELLANEOUS INCOME	0.00	3.78	1,801.00	1,801.00	39.22	1,901.00
2835 FAMILY PROTECTION FEES						
0637 FAMILY PROTECTION						
2835.0637 5371 FAMILY PROTECTION PROGRAMS	0.00	0.00	2,400.00	2,400.00	0.00	1,900.00
0637 FAMILY PROTECTION	0.00	0.00	2,400.00	2,400.00	0.00	1,900.00
Revenue Total	855.00	228.78	2,401.00	2,401.00	39.22	1,901.00
Expense Total	0.00	0.00	2,400.00	2,400.00	0.00	1,900.00
2835 FAMILY PROTECTION FEES	855.00	228.78	1.00	1.00	39.22	1.00
2836 TP REIMB FEE						
0340 FINES , FEES, COSTS, & FORFEITURES						
2836.0340 3782 TP REIMB FEE - JP 2 01/01/20-FWD	60.00	300.00	100.00	100.00	105.00	100.00
2836.0340 3783 TP REIMB FEE - JP 3 01/01/20-FWD	243.72	158.85	100.00	100.00	667.23	200.00
2836.0340 3784 TP REIMB FEE - JP 4 01/01/20-FWD	626.29	492.87	500.00	500.00	753.76	500.00
2836.0340 3786 TP REIMB FEE - DC 01/01/20-FWD	180.00	300.00	180.00	180.00	340.00	300.00
2836.0340 3787 TP REIMB FEE - CC 01/01/20-FWD	15.00	0.00	0.00	0.00	0.00	0.00
0340 FINES , FEES, COSTS, & FORFEITURES	1,125.01	1,251.72	880.00	880.00	1,865.99	1,100.00
2836 TP REIMB FEE						
0390 MISCELLANEOUS INCOME						
2836.0390 3800 INTEREST INCOME	0.00	5.42	1.00	1.00	81.99	1.00
2836.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	2,500.00	2,500.00	0.00	4,800.00
0390 MISCELLANEOUS INCOME	0.00	5.42	2,501.00	2,501.00	81.99	4,801.00
2836 TP REIMB FEE						
0403 COUNTY CLERK						
2836.0403 4200 GENERAL SUPPLIES	0.00	0.00	15.00	15.00	0.00	15.00
0403 COUNTY CLERK	0.00	0.00	15.00	15.00	0.00	15.00
2836 TP REIMB FEE						
0450 DISTRICT CLERK						
2836.0450 4200 GENERAL SUPPLIES	0.00	0.00	400.00	400.00	0.00	1,000.00
0450 DISTRICT CLERK	0.00	0.00	400.00	400.00	0.00	1,000.00
2836 TP REIMB FEE						
0452 JUSTICE OF THE PEACE PCT 2						
2836.0452 4200 GENERAL SUPPLIES	0.00	0.00	460.00	460.00	0.00	460.00
0452 JUSTICE OF THE PEACE PCT 2	0.00	0.00	460.00	460.00	0.00	460.00
2836 TP REIMB FEE						
0453 JUSTICE OF THE PEACE PCT 3						
2836.0453 4200 GENERAL SUPPLIES	0.00	0.00	450.00	450.00	0.00	1,000.00
0453 JUSTICE OF THE PEACE PCT 3	0.00	0.00	450.00	450.00	0.00	1,000.00
2836 TP REIMB FEE						
0454 JUSTICE OF THE PEACE PCT 4						
2836.0454 4200 GENERAL SUPPLIES	0.00	0.00	1,200.00	1,200.00	0.00	1,000.00
0454 JUSTICE OF THE PEACE PCT 4	0.00	0.00	1,200.00	1,200.00	0.00	1,000.00
Revenue Total	1,125.01	1,257.14	3,381.00	3,381.00	1,947.98	5,901.00
Expense Total	0.00	0.00	2,525.00	2,525.00	0.00	3,475.00

VERSION A
FINAL BUDGET
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		LEE COUNTY				09/08/2023 11:53:15	
VERSION: 2024.01.R.A, 2024.01.E.A		2021	2022	Original	Amended	2023	2024
Fund	Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
2836	TP REIMB FEE	1,125.01	1,257.14	856.00	856.00	1,947.98	2,426.00
2840	SHERIFF'S LEOSE FUND						
0330	GRANTS & AID / REVN SHARING						
2840.0330	3306 STATE - LEOSE FUNDING	2,713.64	2,352.61	2,800.00	2,800.00	2,760.56	2,700.00
0330	GRANTS & AID / REVN SHARING	2,713.64	2,352.61	2,800.00	2,800.00	2,760.56	2,700.00
2840	SHERIFF'S LEOSE FUND						
0390	MISCELLANEOUS INCOME						
2840.0390	3800 INTEREST INCOME	0.00	1.57	1.00	1.00	43.34	1.00
2840.0390	3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1.00	1.00	0.00	500.00
0390	MISCELLANEOUS INCOME	0.00	1.57	2.00	2.00	43.34	501.00
2840	SHERIFF'S LEOSE FUND						
0560	COUNTY SHERIFF						
2840.0560	5115 LEOSE TRAINING & ASSC EXPENSE	5,842.44	2,333.32	2,700.00	2,700.00	1,745.84	2,900.00
0560	COUNTY SHERIFF	5,842.44	2,333.32	2,700.00	2,700.00	1,745.84	2,900.00
Revenue Total		2,713.64	2,354.18	2,802.00	2,802.00	2,803.90	3,201.00
Expense Total		5,842.44	2,333.32	2,700.00	2,700.00	1,745.84	2,900.00
2840	SHERIFF'S LEOSE FUND	-3,128.80	20.86	102.00	102.00	1,058.06	301.00
2842	CONST 2 LEOSE FUND						
0330	GRANTS & AID / REVN SHARING						
2842.0330	3306 STATE - LEOSE FUNDING	692.08	597.63	650.00	650.00	649.46	650.00
0330	GRANTS & AID / REVN SHARING	692.08	597.63	650.00	650.00	649.46	650.00
2842	CONST 2 LEOSE FUND						
0390	MISCELLANEOUS INCOME						
2842.0390	3800 INTEREST INCOME	0.00	13.96	1.00	1.00	146.23	1.00
2842.0390	3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	7,000.00	7,000.00	0.00	7,000.00
0390	MISCELLANEOUS INCOME	0.00	13.96	7,001.00	7,001.00	146.23	7,001.00
2842	CONST 2 LEOSE FUND						
0552	CONSTABLE PCT 2						
2842.0552	5115 LEOSE TRAINING & ASSC EXPENSE	1,076.30	0.00	7,000.00	7,000.00	512.50	7,000.00
0552	CONSTABLE PCT 2	1,076.30	0.00	7,000.00	7,000.00	512.50	7,000.00
Revenue Total		692.08	611.59	7,651.00	7,651.00	795.69	7,651.00
Expense Total		1,076.30	0.00	7,000.00	7,000.00	512.50	7,000.00
2842	CONST 2 LEOSE FUND	-384.22	611.59	651.00	651.00	283.19	651.00
2843	CONST 3 LEOSE FUND						
0330	GRANTS & AID / REVN SHARING						
2843.0330	3306 STATE - LEOSE FUNDING	642.52	554.65	650.00	650.00	564.76	550.00
0330	GRANTS & AID / REVN SHARING	642.52	554.65	650.00	650.00	564.76	550.00
2843	CONST 3 LEOSE FUND						
0390	MISCELLANEOUS INCOME						
2843.0390	3800 INTEREST INCOME	0.00	2.81	1.00	1.00	17.54	1.00
2843.0390	3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,400.00	1,400.00	0.00	900.00
0390	MISCELLANEOUS INCOME	0.00	2.81	1,401.00	1,401.00	17.54	901.00
2843	CONST 3 LEOSE FUND						
0553	CONSTABLE PCT 3						
2843.0553	5115 LEOSE TRAINING & ASSC EXPENSE	275.00	559.76	2,000.00	2,000.00	1,045.05	1,200.00
0553	CONSTABLE PCT 3	275.00	559.76	2,000.00	2,000.00	1,045.05	1,200.00
Revenue Total		642.52	557.46	2,051.00	2,051.00	582.30	1,451.00
Expense Total		275.00	559.76	2,000.00	2,000.00	1,045.05	1,200.00
2843	CONST 3 LEOSE FUND	367.52	-2.30	51.00	51.00	-462.75	251.00
2844	CONST 4 LEOSE FUND						
0330	GRANTS & AID / REVN SHARING						
2844.0330	3306 STATE - LEOSE FUNDING	642.52	554.65	650.00	650.00	564.76	650.00
0330	GRANTS & AID / REVN SHARING	642.52	554.65	650.00	650.00	564.76	650.00
2844	CONST 4 LEOSE FUND						
0390	MISCELLANEOUS INCOME						
2844.0390	3800 INTEREST INCOME	0.00	0.05	1.00	1.00	9.06	1.00
2844.0390	3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	500.00
0390	MISCELLANEOUS INCOME	0.00	0.05	1.00	1.00	9.06	501.00
2844	CONST 4 LEOSE FUND						
0554	CONSTABLE PCT 4						
2844.0554	5115 LEOSE TRAINING & ASSC EXPENSE	0.00	2,652.18	650.00	650.00	0.00	1,000.00
0554	CONSTABLE PCT 4	0.00	2,652.18	650.00	650.00	0.00	1,000.00
Revenue Total		642.52	554.70	651.00	651.00	573.82	1,151.00
Expense Total		0.00	2,652.18	650.00	650.00	0.00	1,000.00
2844	CONST 4 LEOSE FUND	642.52	-2,097.48	1.00	1.00	573.82	151.00
2845	HOMELAND SECURITY						
0390	MISCELLANEOUS INCOME						

VERSION A
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VERSION: 2024.01.R.A, 2024.01.E.A

LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
0390 MISCELLANEOUS INCOME						
2845.0390 3800 INTEREST INCOME	0.00	3.30	1.00	1.00	34.19	1.00
2845.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,600.00	1,600.00	0.00	1,650.00
0390 MISCELLANEOUS INCOME	0.00	3.30	1,601.00	1,601.00	34.19	1,651.00
2845 HOMELAND SECURITY						
0581 HOMELAND SECURITY						
2845.0581 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	1,600.00	1,600.00	0.00	1,650.00
0581 HOMELAND SECURITY	0.00	0.00	1,600.00	1,600.00	0.00	1,650.00
Revenue Total	0.00	3.30	1,601.00	1,601.00	34.19	1,651.00
Expense Total	0.00	0.00	1,600.00	1,600.00	0.00	1,650.00
2845 HOMELAND SECURITY	0.00	3.30	1.00	1.00	34.19	1.00
2850 JDCL EFFICIENCY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2850.0340 3792 EFFECIENTY INCOME - JP 2, JUDICIAL	112.50	71.81	100.00	100.00	84.31	75.00
2850.0340 3793 EFFECIENTY INCOME - JP 3, JUDICIAL	5.70	5.00	1.00	1.00	0.50	1.00
2850.0340 3794 EFFECIENTY INCOME - JP 4, JUDICIAL	39.72	21.97	30.00	30.00	6.34	10.00
2850.0340 3795 EFFECIENTY INCOME - CNTY CLRK, JUDICIAL	47.50	17.50	40.00	40.00	12.50	10.00
2850.0340 3796 EFFECIENTY INCOME - DST CLRK, JUDICIAL	98.12	46.29	70.00	70.00	33.67	30.00
0340 FINES , FEES, COSTS, & FORFEITURES	303.54	162.57	241.00	241.00	137.32	126.00
2850 JDCL EFFICIENCY FUND						
0390 MISCELLANEOUS INCOME						
2850.0390 3800 INTEREST INCOME	0.00	32.31	1.00	1.00	337.14	1.00
2850.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	16,000.00	16,000.00	0.00	16,000.00
0390 MISCELLANEOUS INCOME	0.00	32.31	16,001.00	16,001.00	337.14	16,001.00
2850 JDCL EFFICIENCY FUND						
0403 COUNTY CLERK						
2850.0403 4445 JUDICIAL EFF COST	0.00	0.00	2,900.00	2,900.00	0.00	3,200.00
0403 COUNTY CLERK	0.00	0.00	2,900.00	2,900.00	0.00	3,200.00
2850 JDCL EFFICIENCY FUND						
0450 DISTRICT CLERK						
2850.0450 4445 JUDICIAL EFF COST	0.00	0.00	2,000.00	2,000.00	0.00	3,200.00
0450 DISTRICT CLERK	0.00	0.00	2,000.00	2,000.00	0.00	3,200.00
2850 JDCL EFFICIENCY FUND						
0452 JUSTICE OF THE PEACE PCT 2						
2850.0452 4445 JUDICIAL EFF COST	0.00	0.00	9,200.00	9,200.00	0.00	3,200.00
0452 JUSTICE OF THE PEACE PCT 2	0.00	0.00	9,200.00	9,200.00	0.00	3,200.00
2850 JDCL EFFICIENCY FUND						
0453 JUSTICE OF THE PEACE PCT 3						
2850.0453 4445 JUDICIAL EFF COST	0.00	0.00	350.00	350.00	0.00	3,200.00
0453 JUSTICE OF THE PEACE PCT 3	0.00	0.00	350.00	350.00	0.00	3,200.00
2850 JDCL EFFICIENCY FUND						
0454 JUSTICE OF THE PEACE PCT 4						
2850.0454 4445 JUDICIAL EFF COST	0.00	0.00	1,400.00	1,400.00	0.00	3,200.00
0454 JUSTICE OF THE PEACE PCT 4	0.00	0.00	1,400.00	1,400.00	0.00	3,200.00
Revenue Total	303.54	194.88	16,242.00	16,242.00	474.46	16,127.00
Expense Total	0.00	0.00	15,850.00	15,850.00	0.00	16,000.00
2850 JDCL EFFICIENCY FUND	303.54	194.88	392.00	392.00	474.46	127.00
2855 COURT REPORTER (STENO) FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2855.0340 3761 COURT REPORTER (STENO)	2,746.30	6,107.97	2,500.00	2,500.00	7,688.42	5,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	2,746.30	6,107.97	2,500.00	2,500.00	7,688.42	5,000.00
2855 COURT REPORTER (STENO) FUND						
0390 MISCELLANEOUS INCOME						
2855.0390 3800 INTEREST INCOME	0.00	13.05	1.00	1.00	245.70	1.00
2855.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	5,000.00	5,000.00	0.00	13,000.00
0390 MISCELLANEOUS INCOME	0.00	13.05	5,001.00	5,001.00	245.70	13,001.00
2855 COURT REPORTER (STENO) FUND						
0485 COURT REPORTER						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
4003 COURT REPORTER (STENO)	2		4003	2,000.00		
2855.0485 4001 FULL-TIME			341.37	1,300.00	0.00	0.00
2855.0485 4003 TEMP / SEASONAL			0.00	0.00	2,000.00	2,000.00
2855.0485 4096 ACCRUAL PAYROLL ADJUSTMENT			0.00	80.35	0.00	0.00
2855.0485 4100 PAYROLL TAXES - CNTY MATCH			30.60	99.45	153.00	153.00
2855.0485 4116 RETIREMENT - CNTY CONTRI			0.00	0.00	207.00	207.00
2855.0485 4200 GENERAL SUPPLIES			0.00	1,625.03	5,000.00	2,423.33
2855.0485 4499 MISC OTHER SRVCS & CHRGS			0.00	0.00	0.00	8,000.00
0485 COURT REPORTER			371.97	3,104.83	7,360.00	7,360.00
Revenue Total			2,746.30	6,121.02	7,501.00	7,934.12
Expense Total			371.97	3,104.83	7,360.00	15,360.00

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LEE COUNTY

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Fund Dept Line Description	2021	2022	Original	Amended	2023	2024
	Actual	Actual	Budget	Budget	Actual	Budget
2855 COURT REPORTER (STENO) FUND	2,374.33	3,016.19	141.00	141.00	5,026.36	2,641.00
2856 COUNTY JURY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2856.0340 3762 COUNTY JURY INCOME	333.71	2,563.19	1,000.00	1,000.00	3,363.75	2,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	333.71	2,563.19	1,000.00	1,000.00	3,363.75	2,000.00
2856 COUNTY JURY FUND						
0390 MISCELLANEOUS INCOME						
2856.0390 3800 INTEREST INCOME	0.00	4.97	1.00	1.00	105.76	1.00
2856.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	2,000.00	2,000.00	0.00	6,000.00
0390 MISCELLANEOUS INCOME	0.00	4.97	2,001.00	2,001.00	105.76	6,001.00
2856 COUNTY JURY FUND						
0461 COURT / JURY						
2856.0461 4230 JURY EXPENSES	0.00	0.00	3,000.00	3,000.00	0.00	1,500.00
2856.0461 5221 JURORS - GRAND	0.00	0.00	0.00	0.00	0.00	3,000.00
2856.0461 5224 JURORS - PETIT	0.00	0.00	0.00	0.00	0.00	3,000.00
0461 COURT / JURY	0.00	0.00	3,000.00	3,000.00	0.00	7,500.00
Revenue Total	333.71	2,568.16	3,001.00	3,001.00	3,469.51	8,001.00
Expense Total	0.00	0.00	3,000.00	3,000.00	0.00	7,500.00
2856 COUNTY JURY FUND	333.71	2,568.16	1.00	1.00	3,469.51	501.00
2857 GUARDIANSHIP FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2857.0340 3763 CRT INITIATED GARUDIANSHIP	3,140.00	3,900.00	2,500.00	2,500.00	3,470.00	3,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	3,140.00	3,900.00	2,500.00	2,500.00	3,470.00	3,000.00
2857 GUARDIANSHIP FUND						
0390 MISCELLANEOUS INCOME						
2857.0390 3800 INTEREST INCOME	0.00	47.98	1.00	1.00	550.22	1.00
2857.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	23,000.00	23,000.00	0.00	28,000.00
0390 MISCELLANEOUS INCOME	0.00	47.98	23,001.00	23,001.00	550.22	28,001.00
2857 GUARDIANSHIP FUND						
0461 COURT / JURY						
2857.0461 4200 GENERAL SUPPLIES	550.00	650.00	25,000.00	25,000.00	0.00	1,000.00
2857.0461 5204 ATTRNY FEES - CRT APPNTD	0.00	0.00	0.00	0.00	0.00	13,000.00
2857.0461 5206 GUARDIAN AD LITEM	0.00	0.00	0.00	0.00	0.00	13,000.00
0461 COURT / JURY	550.00	650.00	25,000.00	25,000.00	0.00	27,000.00
Revenue Total	3,140.00	3,947.98	25,501.00	25,501.00	4,020.22	31,001.00
Expense Total	550.00	650.00	25,000.00	25,000.00	0.00	27,000.00
2857 GUARDIANSHIP FUND	2,590.00	3,297.98	501.00	501.00	4,020.22	4,001.00
2858 PRETRIAL DIVERSION FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2858.0340 3766 CNTY ATTYN PRE-TRIAL DVRSN	12,250.00	16,100.00	13,000.00	13,000.00	21,929.00	13,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	12,250.00	16,100.00	13,000.00	13,000.00	21,929.00	13,000.00
2858 PRETRIAL DIVERSION FUND						
0390 MISCELLANEOUS INCOME						
2858.0390 3800 INTEREST INCOME	0.00	73.60	1.00	1.00	709.61	1.00
2858.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	35,000.00	35,000.00	0.00	37,000.00
0390 MISCELLANEOUS INCOME	0.00	73.60	35,001.00	35,001.00	709.61	37,001.00
2858 PRETRIAL DIVERSION FUND						
0471 PRETRIAL DIVERSION						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0008 ASSISTANT CTY ATTORNEY	2		4001	14,500.00		
2858.0471 4001 FULL-TIME			11,474.20	10,300.00	18,615.00	14,500.00
2858.0471 4096 ACCRUAL PAYROLL ADJUSTMENT			0.00	1,065.66	0.00	0.00
2858.0471 4100 PAYROLL TAXES - CNTY MATCH			877.78	787.96	1,424.00	1,110.00
2858.0471 4116 RETIREMENT - CNTY CONTRI			0.00	1,030.00	1,923.00	1,498.00
2858.0471 4126 EMP LIFE INS - CNTY PAID			0.00	28.36	52.00	41.00
2858.0471 4200 GENERAL SUPPLIES			1,967.86	1,483.59	20,668.00	32,000.00
0471 PRETRIAL DIVERSION	14,319.84	14,695.57	42,682.00	42,682.00	19,526.14	49,149.00
Revenue Total	12,250.00	16,173.60	48,001.00	48,001.00	22,638.61	50,001.00
Expense Total	14,319.84	14,695.57	42,682.00	42,682.00	19,526.14	49,149.00
2858 PRETRIAL DIVERSION FUND	-2,069.84	1,478.03	5,319.00	5,319.00	3,112.47	852.00
2859 IGNITION INTERLOCK FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2859.0340 3749 IGNITION INTERLOCK	1,130.00	760.00	750.00	750.00	690.00	700.00
0340 FINES , FEES, COSTS, & FORFEITURES	1,130.00	760.00	750.00	750.00	690.00	700.00
2859 IGNITION INTERLOCK FUND						
0390 MISCELLANEOUS INCOME						
2859.0390 3800 INTEREST INCOME	0.00	3.29	1.00	1.00	42.09	1.00
2859.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	600.00	600.00	0.00	1,000.00
0390 MISCELLANEOUS INCOME	0.00	3.29	601.00	601.00	42.09	1,001.00

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
2859 IGNITION INTERLOCK FUND						
0472 IGNITION INTERLOCK						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0015 IGNITION INTERLOCK COORDINATOR	1		4002	600.00		
2859.0472 4001 FULL-TIME			600.00	0.00	0.00	0.00
2859.0472 4002 PART-TIME			0.00	600.00	600.00	600.00
2859.0472 4100 PAYROLL TAXES - CNTY MATCH			45.90	45.90	46.00	46.00
2859.0472 4116 RETIREMENT - CNTY CONTRI			60.00	61.98	62.00	62.00
2859.0472 5399 MISC OTHER SRVCS & CHRGS			0.00	0.00	600.00	600.00
0472 IGNITION INTERLOCK	705.90	707.88	1,308.00	1,308.00	0.00	1,308.00
Revenue Total	1,130.00	763.29	1,351.00	1,351.00	732.09	1,701.00
Expense Total	705.90	707.88	1,308.00	1,308.00	0.00	1,308.00
2859 IGNITION INTERLOCK FUND	424.10	55.41	43.00	43.00	732.09	393.00
2860 LOCAL TRUANCY PRVNTN & DIVERSION						
0340 FINES , FEES, COSTS, & FORFEITURES						
2860.0340 3770 TRUANCY PREV & DIVERSION INCOME	14,246.16	14,920.79	11,000.00	11,000.00	14,086.73	12,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	14,246.16	14,920.79	11,000.00	11,000.00	14,086.73	12,000.00
2860 LOCAL TRUANCY PRVNTN & DIVERSION						
0390 MISCELLANEOUS INCOME						
2860.0390 3800 INTEREST INCOME	0.00	65.15	1.00	1.00	886.24	1.00
2860.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	30,000.00	30,000.00	0.00	48,000.00
0390 MISCELLANEOUS INCOME	0.00	65.15	30,001.00	30,001.00	886.24	48,001.00
2860 LOCAL TRUANCY PRVNTN & DIVERSION						
0473 TRUANCY PRVNTN & DVRSN						
2860.0473 5268 MISCELLANEOUS FEES & EXPENSES	0.00	0.00	35,000.00	35,000.00	0.00	58,000.00
0473 TRUANCY PRVNTN & DVRSN	0.00	0.00	35,000.00	35,000.00	0.00	58,000.00
Revenue Total	14,246.16	14,985.94	41,001.00	41,001.00	14,972.97	60,001.00
Expense Total	0.00	0.00	35,000.00	35,000.00	0.00	58,000.00
2860 LOCAL TRUANCY PRVNTN & DIVERSION	14,246.16	14,985.94	6,001.00	6,001.00	14,972.97	2,001.00
2861 COUNTY SPECIALTY COURT						
0340 FINES , FEES, COSTS, & FORFEITURES						
2861.0340 3768 COUNTY SPECIALTY COURT	1,141.10	1,589.85	1,000.00	1,000.00	1,362.74	1,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	1,141.10	1,589.85	1,000.00	1,000.00	1,362.74	1,000.00
2861 COUNTY SPECIALTY COURT						
0390 MISCELLANEOUS INCOME						
2861.0390 3800 INTEREST INCOME	0.00	5.55	1.00	1.00	75.91	1.00
2861.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
0390 MISCELLANEOUS INCOME	0.00	5.55	2,501.00	2,501.00	75.91	2,501.00
Revenue Total	1,141.10	1,595.40	3,501.00	3,501.00	1,438.65	3,501.00
Expense Total	0.00	0.00	0.00	0.00	0.00	0.00
2861 COUNTY SPECIALTY COURT	1,141.10	1,595.40	3,501.00	3,501.00	1,438.65	3,501.00
2862 TRUANCY COURT						
0340 FINES , FEES, COSTS, & FORFEITURES						
2862.0340 3767 TRUANCY COURT INCOME	50.00	50.00	50.00	50.00	0.00	1.00
0340 FINES , FEES, COSTS, & FORFEITURES	50.00	50.00	50.00	50.00	0.00	1.00
2862 TRUANCY COURT						
0390 MISCELLANEOUS INCOME						
2862.0390 3800 INTEREST INCOME	0.00	0.20	1.00	1.00	2.10	1.00
2862.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	100.00	100.00	0.00	100.00
0390 MISCELLANEOUS INCOME	0.00	0.20	101.00	101.00	2.10	101.00
2862 TRUANCY COURT						
0474 TRUANCY COURT FEE						
2862.0474 4200 GENERAL SUPPLIES	0.00	0.00	100.00	100.00	0.00	100.00
0474 TRUANCY COURT FEE	0.00	0.00	100.00	100.00	0.00	100.00
Revenue Total	50.00	50.20	151.00	151.00	2.10	102.00
Expense Total	0.00	0.00	100.00	100.00	0.00	100.00
2862 TRUANCY COURT	50.00	50.20	51.00	51.00	2.10	2.00
2865 LANGUAGE ACCESS FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2865.0340 3798 LANGUAGE ACCESS FEE	0.00	1,291.80	800.00	800.00	1,605.48	1,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	0.00	1,291.80	800.00	800.00	1,605.48	1,000.00
2865 LANGUAGE ACCESS FUND						
0390 MISCELLANEOUS INCOME						
2865.0390 3800 INTEREST INCOME	0.00	1.92	1.00	1.00	46.39	1.00
2865.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	2,800.00
0390 MISCELLANEOUS INCOME	0.00	1.92	1.00	1.00	46.39	2,801.00
2865 LANGUAGE ACCESS FUND						
0463 LANGUAGE ACCESS						

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
0463 LANGUAGE ACCESS						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0503 INTERPRETER			4003	1,000.00		
2865.0463 4003 TEMP / SEASONAL	0.00	0.00	600.00	600.00	0.00	1,000.00
2865.0463 4100 PAYROLL TAXES - CNTY MATCH	0.00	0.00	46.00	46.00	0.00	77.00
2865.0463 4116 RETIREMENT - CNTY CONTRI	0.00	0.00	62.00	62.00	0.00	104.00
2865.0463 4486 INTERPRETATION SERVICES	0.00	0.00	0.00	0.00	0.00	2,500.00
0463 LANGUAGE ACCESS	0.00	0.00	708.00	708.00	0.00	3,681.00
Revenue Total	0.00	1,293.72	801.00	801.00	1,651.87	3,801.00
Expense Total	0.00	0.00	708.00	708.00	0.00	3,681.00
2865 LANGUAGE ACCESS FUND	0.00	1,293.72	93.00	93.00	1,651.87	120.00
2867 COURT FACILITY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2867.0340 3797 COURT FACILITY FEE	0.00	4,392.00	2,500.00	2,500.00	6,043.20	4,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	0.00	4,392.00	2,500.00	2,500.00	6,043.20	4,000.00
2867 COURT FACILITY FUND						
0390 MISCELLANEOUS INCOME						
2867.0390 3800 INTEREST INCOME	0.00	6.77	1.00	1.00	169.05	1.00
2867.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	3,200.00	3,200.00	0.00	10,000.00
0390 MISCELLANEOUS INCOME	0.00	6.77	3,201.00	3,201.00	169.05	10,001.00
2867 COURT FACILITY FUND						
0464 COURT FACILITY						
2867.0464 4258 BUILDING - REPAIRS & MAINT (not CA)	0.00	0.00	500.00	500.00	0.00	6,000.00
2867.0464 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	2,000.00	2,000.00	0.00	6,000.00
0464 COURT FACILITY	0.00	0.00	2,500.00	2,500.00	0.00	12,000.00
Revenue Total	0.00	4,398.77	5,701.00	5,701.00	6,212.25	14,001.00
Expense Total	0.00	0.00	2,500.00	2,500.00	0.00	12,000.00
2867 COURT FACILITY FUND	0.00	4,398.77	3,201.00	3,201.00	6,212.25	2,001.00
2868 JUSTICE COURT SUPPORT FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2868.0340 3799 JUSTICE CRT SUPPORT FD INCOME	0.00	5,275.00	3,000.00	3,000.00	5,825.00	5,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	0.00	5,275.00	3,000.00	3,000.00	5,825.00	5,000.00
2868 JUSTICE COURT SUPPORT FUND						
0390 MISCELLANEOUS INCOME						
2868.0390 3800 INTEREST INCOME	0.00	7.90	1.00	1.00	177.13	1.00
2868.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	3,700.00	3,700.00	0.00	10,500.00
0390 MISCELLANEOUS INCOME	0.00	7.90	3,701.00	3,701.00	177.13	10,501.00
2868 JUSTICE COURT SUPPORT FUND						
0462 JUSTICE COURT SUPPORT						
2868.0462 4201 OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	1,000.00
2868.0462 4202 FURN & EQUIP (NOT CA)	0.00	0.00	0.00	0.00	0.00	2,000.00
2868.0462 4499 MISC OTHER SRVCS & CHRGS	0.00	0.00	3,000.00	3,000.00	0.00	10,000.00
2868.0462 4500 SERVICE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	1,000.00
0462 JUSTICE COURT SUPPORT	0.00	0.00	3,000.00	3,000.00	0.00	14,000.00
Revenue Total	0.00	5,282.90	6,701.00	6,701.00	6,002.13	15,501.00
Expense Total	0.00	0.00	3,000.00	3,000.00	0.00	14,000.00
2868 JUSTICE COURT SUPPORT FUND	0.00	5,282.90	3,701.00	3,701.00	6,002.13	1,501.00
2870 COUNTY CLERK ARCHIVE FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2870.0340 3769 COUNTY CLRK ARCHIVE FEE	51,520.00	57,215.00	50,000.00	50,000.00	38,775.00	35,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	51,520.00	57,215.00	50,000.00	50,000.00	38,775.00	35,000.00
2870 COUNTY CLERK ARCHIVE FUND						
0390 MISCELLANEOUS INCOME						
2870.0390 3800 INTEREST INCOME	0.00	897.08	1.00	1.00	6,360.27	1.00
2870.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	440,000.00	440,000.00	0.00	290,000.00
0390 MISCELLANEOUS INCOME	0.00	897.08	440,001.00	440,001.00	6,360.27	290,001.00
2870 COUNTY CLERK ARCHIVE FUND						
0403 COUNTY CLERK						
2870.0403 4442 RECORDS ARCHIVE SRVCS & CHARGES	0.00	0.00	450,000.00	450,000.00	211,924.18	300,000.00
0403 COUNTY CLERK	0.00	0.00	450,000.00	450,000.00	211,924.18	300,000.00
Revenue Total	51,520.00	58,112.08	490,001.00	490,001.00	45,135.27	325,001.00
Expense Total	0.00	0.00	450,000.00	450,000.00	211,924.18	300,000.00
2870 COUNTY CLERK ARCHIVE FUND	51,520.00	58,112.08	40,001.00	40,001.00	-166,788.91	25,001.00
2872 CRT RECORD PRSVN FUND (CIVIL)						
0340 FINES , FEES, COSTS, & FORFEITURES						
2872.0340 3748 CRT RECORDS PRESERVATION	3,060.00	960.00	2,000.00	2,000.00	200.00	500.00
0340 FINES , FEES, COSTS, & FORFEITURES	3,060.00	960.00	2,000.00	2,000.00	200.00	500.00
2872 CRT RECORD PRSVN FUND (CIVIL)						

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Fund Dept Line Description		Actual	Actual	Budget	Budget	Actual	Budget
2872 CRT RECORD PRSVTN FUND (CIVIL)							
0390 MISCELLANEOUS INCOME							
2872.0390 3800 INTEREST INCOME		0.00	7.11	1.00	1.00	34.41	1.00
2872.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	3,000.00	3,000.00	0.00	500.00
0390 MISCELLANEOUS INCOME		0.00	7.11	3,001.00	3,001.00	34.41	501.00
2872 CRT RECORD PRSVTN FUND (CIVIL)							
0403 COUNTY CLERK							
2872.0403 4455 RECORDS PRSRVTN - COURT		0.00	0.00	2,500.00	0.00	0.00	250.00
0403 COUNTY CLERK		0.00	0.00	2,500.00	0.00	0.00	250.00
2872 CRT RECORD PRSVTN FUND (CIVIL)							
0450 DISTRICT CLERK							
2872.0450 4455 RECORDS PRSRVTN - COURT		9,627.76	0.00	2,500.00	5,000.00	3,000.00	250.00
0450 DISTRICT CLERK		9,627.76	0.00	2,500.00	5,000.00	3,000.00	250.00
Revenue Total		3,060.00	967.11	5,001.00	5,001.00	234.41	1,001.00
Expense Total		9,627.76	0.00	5,000.00	5,000.00	3,000.00	500.00
2872 CRT RECORD PRSVTN FUND (CIVIL)		-6,567.76	967.11	1.00	1.00	-2,765.59	501.00
2873 DISTRICT CLERK RECORDS PRSRVTN							
0340 FINES , FEES, COSTS, & FORFEITURES							
2873.0340 3748 CRT RECORDS PRESERVATION		2,729.58	6,896.72	2,000.00	2,000.00	9,652.69	5,000.00
0340 FINES , FEES, COSTS, & FORFEITURES		2,729.58	6,896.72	2,000.00	2,000.00	9,652.69	5,000.00
2873 DISTRICT CLERK RECORDS PRSRVTN							
0390 MISCELLANEOUS INCOME							
2873.0390 3800 INTEREST INCOME		0.00	12.67	1.00	1.00	138.70	1.00
2873.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	5,000.00	5,000.00	0.00	6,000.00
0390 MISCELLANEOUS INCOME		0.00	12.67	5,001.00	5,001.00	138.70	6,001.00
2873 DISTRICT CLERK RECORDS PRSRVTN							
0450 DISTRICT CLERK							
2873.0450 4453 RECORDS PRSRVTN - DST CLERK		4,846.55	0.00	6,000.00	6,000.00	10,000.00	6,000.00
0450 DISTRICT CLERK		4,846.55	0.00	6,000.00	6,000.00	10,000.00	6,000.00
Revenue Total		2,729.58	6,909.39	7,001.00	7,001.00	9,791.39	11,001.00
Expense Total		4,846.55	0.00	6,000.00	6,000.00	10,000.00	6,000.00
2873 DISTRICT CLERK RECORDS PRSRVTN		-2,116.97	6,909.39	1,001.00	1,001.00	-208.61	5,001.00
2876 COUNTY RECORDS MANAGEMENT FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2876.0340 3719 RECORD MANAGEMENT FEES		4,776.11	2,972.96	3,000.00	3,000.00	2,679.64	2,500.00
0340 FINES , FEES, COSTS, & FORFEITURES		4,776.11	2,972.96	3,000.00	3,000.00	2,679.64	2,500.00
2876 COUNTY RECORDS MANAGEMENT FUND							
0390 MISCELLANEOUS INCOME							
2876.0390 3800 INTEREST INCOME		0.00	18.12	1.00	1.00	66.37	1.00
2876.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	9,000.00	9,000.00	0.00	2,000.00
0390 MISCELLANEOUS INCOME		0.00	18.12	9,001.00	9,001.00	66.37	2,001.00
2876 COUNTY RECORDS MANAGEMENT FUND							
0411 RECORDS MANAGEMENT							
2876.0411 4462 RECORDS MANAGEMENT		7,028.00	7,028.00	11,000.00	11,000.00	7,000.00	3,000.00
0411 RECORDS MANAGEMENT		7,028.00	7,028.00	11,000.00	11,000.00	7,000.00	3,000.00
Revenue Total		4,776.11	2,991.08	12,001.00	12,001.00	2,746.01	4,501.00
Expense Total		7,028.00	7,028.00	11,000.00	11,000.00	7,000.00	3,000.00
2876 COUNTY RECORDS MANAGEMENT FUND		-2,251.89	-4,036.92	1,001.00	1,001.00	-4,253.99	1,501.00
2878 VITAL STATISTICS PRSRVTN FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2878.0340 3779 VITAL STATISTICS		1,043.00	1,027.00	900.00	900.00	920.00	900.00
0340 FINES , FEES, COSTS, & FORFEITURES		1,043.00	1,027.00	900.00	900.00	920.00	900.00
2878 VITAL STATISTICS PRSRVTN FUND							
0390 MISCELLANEOUS INCOME							
2878.0390 3800 INTEREST INCOME		0.00	8.75	1.00	1.00	87.02	1.00
2878.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	4,000.00	4,000.00	0.00	4,000.00
0390 MISCELLANEOUS INCOME		0.00	8.75	4,001.00	4,001.00	87.02	4,001.00
2878 VITAL STATISTICS PRSRVTN FUND							
0403 COUNTY CLERK							
2878.0403 4456 RECORDS PRSRVTN - VTL STATISTICS		824.00	0.00	4,800.00	4,800.00	1,095.15	4,800.00
0403 COUNTY CLERK		824.00	0.00	4,800.00	4,800.00	1,095.15	4,800.00
Revenue Total		1,043.00	1,035.75	4,901.00	4,901.00	1,007.02	4,901.00
Expense Total		824.00	0.00	4,800.00	4,800.00	1,095.15	4,800.00
2878 VITAL STATISTICS PRSRVTN FUND		219.00	1,035.75	101.00	101.00	-88.13	101.00
2880 COURTHOUSE SECURITY FUND							
0340 FINES , FEES, COSTS, & FORFEITURES							
2880.0340 3752 SECURITY - JP2		10,696.86	10,055.31	8,500.00	8,500.00	7,891.59	8,500.00
2880.0340 3753 SECURITY - JP3		970.43	1,444.75	700.00	700.00	1,839.58	700.00
2880.0340 3754 SECURITY - JP4		4,654.66	4,356.92	3,800.00	3,800.00	4,952.37	3,800.00

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
2880 COURTHOUSE SECURITY FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2880.0340 3755 SECURITY - COUNTY CLERK	6,553.70	8,443.20	6,000.00	6,000.00	6,159.90	6,000.00
2880.0340 3756 SECURITY - DIST CLERK	1,813.93	3,941.94	1,400.00	1,400.00	5,541.70	3,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	24,689.58	28,242.12	20,400.00	20,400.00	26,385.14	22,000.00
2880 COURTHOUSE SECURITY FUND						
0390 MISCELLANEOUS INCOME						
2880.0390 3800 INTEREST INCOME	0.00	215.00	1.00	1.00	2,473.42	1.00
2880.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	90,000.00	90,000.00	0.00	115,000.00
0390 MISCELLANEOUS INCOME	0.00	215.00	90,001.00	90,001.00	2,473.42	115,001.00
2880 COURTHOUSE SECURITY FUND						
0455 COURTHOUSE SECURITY						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0500 METAL DETECTOR/SECURITY SCREENING	2		4002	11,200.00		
2880.0455 4002 PART-TIME			3,730.35	3,600.00	8,960.00	8,960.00
2880.0455 4096 ACCRUAL PAYROLL ADJUSTMENT			0.00	86.12	0.00	0.00
2880.0455 4100 PAYROLL TAXES - CNTY MATCH			279.21	274.88	686.00	686.00
2880.0455 4116 RETIREMENT - CNTY CONTRI			180.09	117.60	926.00	926.00
2880.0455 4120 EMP HEALTH INS - CNTY PAID			411.57	281.49	0.00	0.00
2880.0455 4123 EMPL DENTAL INS - COUNTY PAID			10.99	7.54	0.00	0.00
2880.0455 4126 EMP LIFE INS - CNTY PAID			2.83	2.35	100.00	100.00
2880.0455 4200 GENERAL SUPPLIES			17,962.80	5,519.20	90,000.00	90,000.00
2880.0455 4202 FURN & EQUIP (NOT CA)			0.00	0.00	0.00	0.00
2880.0455 4299 MISC SUPPLIES & MAINTENANCE			0.00	0.00	0.00	0.00
2880.0455 5516 FURNITURE & EQUIPMENT			0.00	0.00	0.00	0.00
0455 COURTHOUSE SECURITY	22,577.84	9,889.18	100,672.00	100,672.00	13,820.62	113,314.00
Revenue Total	24,689.58	28,457.12	110,401.00	110,401.00	28,858.56	137,001.00
Expense Total	22,577.84	9,889.18	100,672.00	100,672.00	13,820.62	113,314.00
2880 COURTHOUSE SECURITY FUND	2,111.74	18,567.94	9,729.00	9,729.00	15,037.94	23,687.00
2885 JUSTICE COURT SECURITY						
0340 FINES , FEES, COSTS, & FORFEITURES						
2885.0340 3752 SECURITY - JP2	368.00	237.94	300.00	300.00	157.59	100.00
2885.0340 3753 SECURITY - JP3	7.31	10.42	6.00	6.00	206.90	100.00
2885.0340 3754 SECURITY - JP4	162.28	80.95	120.00	120.00	87.41	50.00
0340 FINES , FEES, COSTS, & FORFEITURES	537.59	329.31	426.00	426.00	451.90	250.00
2885 JUSTICE COURT SECURITY						
0390 MISCELLANEOUS INCOME						
2885.0390 3800 INTEREST INCOME	0.00	4.65	1.00	1.00	44.42	1.00
2885.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,000.00	1,000.00	0.00	2,000.00
0390 MISCELLANEOUS INCOME	0.00	4.65	1,001.00	1,001.00	44.42	2,001.00
2885 JUSTICE COURT SECURITY						
0456 JUSTICE COURT SECURITY						
2885.0456 4200 GENERAL SUPPLIES	1,854.99	5,906.90	1,300.00	1,300.00	432.52	400.00
2885.0456 4202 FURN & EQUIP (NOT CA)	0.00	0.00	0.00	0.00	0.00	1,200.00
2885.0456 4299 MISC SUPPLIES & MAINTENANCE	0.00	0.00	0.00	0.00	0.00	400.00
0456 JUSTICE COURT SECURITY	1,854.99	5,906.90	1,300.00	1,300.00	432.52	2,000.00
Revenue Total	537.59	333.96	1,427.00	1,427.00	496.32	2,251.00
Expense Total	1,854.99	5,906.90	1,300.00	1,300.00	432.52	2,000.00
2885 JUSTICE COURT SECURITY	-1,317.40	-5,572.94	127.00	127.00	63.80	251.00
2890 TAX COLLECTOR VIT FUND						
0390 MISCELLANEOUS INCOME						
2890.0390 3800 INTEREST INCOME	0.00	6.35	1.00	1.00	65.81	1.00
2890.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	3,180.00	3,180.00	0.00	3,200.00
0390 MISCELLANEOUS INCOME	0.00	6.35	3,181.00	3,181.00	65.81	3,201.00
2890 TAX COLLECTOR VIT FUND						
0499 TAX ASSESSOR / COLLECTOR						
2890.0499 4200 GENERAL SUPPLIES	0.00	0.00	3,180.00	3,180.00	0.00	3,200.00
0499 TAX ASSESSOR / COLLECTOR	0.00	0.00	3,180.00	3,180.00	0.00	3,200.00
Revenue Total	0.00	6.35	3,181.00	3,181.00	65.81	3,201.00
Expense Total	0.00	0.00	3,180.00	3,180.00	0.00	3,200.00
2890 TAX COLLECTOR VIT FUND	0.00	6.35	1.00	1.00	65.81	1.00
2891 BLOOD DRAW FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
2891.0340 3780 BLOOD DRAW	100.00	50.00	50.00	50.00	50.00	50.00
0340 FINES , FEES, COSTS, & FORFEITURES	100.00	50.00	50.00	50.00	50.00	50.00
2891 BLOOD DRAW FUND						
0390 MISCELLANEOUS INCOME						
2891.0390 3800 INTEREST INCOME	0.00	0.29	1.00	1.00	3.91	1.00
2891.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	140.00	140.00	0.00	140.00
0390 MISCELLANEOUS INCOME	0.00	0.29	141.00	141.00	3.91	141.00
2891 BLOOD DRAW FUND						

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
2891 BLOOD DRAW FUND						
0475 COUNTY ATTORNEY						
2891.0475 5372 BLOOD DRAW	100.00	0.00	140.00	140.00	0.00	140.00
0475 COUNTY ATTORNEY	100.00	0.00	140.00	140.00	0.00	140.00
Revenue Total	100.00	50.29	191.00	191.00	53.91	191.00
Expense Total	100.00	0.00	140.00	140.00	0.00	140.00
2891 BLOOD DRAW FUND	0.00	50.29	51.00	51.00	53.91	51.00
3000 COUNTY ATTORNEY SPECIAL ACCOUNTS						
0390 MISCELLANEOUS INCOME						
3000.0390 3800 INTEREST INCOME	630.39	644.12	300.00	300.00	1,478.75	300.00
3000.0390 3844 SEIZURE INCOME	22,230.20	1,864.20	3,000.00	3,000.00	24,740.50	3,000.00
3000.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	55,000.00	55,000.00	0.00	65,000.00
0390 MISCELLANEOUS INCOME	22,860.59	2,508.32	58,300.00	58,300.00	26,219.25	68,300.00
3000 COUNTY ATTORNEY SPECIAL ACCOUNTS						
0475 COUNTY ATTORNEY						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0015 Supplemental Payment	3	4001	4,500.00			
3000.0475 4001 FULL-TIME			0.00	0.00	10,000.00	4,500.00
3000.0475 4100 PAYROLL TAXES - CNTY MATCH			0.00	0.00	765.00	345.00
3000.0475 4116 RETIREMENT - CNTY CONTRI			0.00	0.00	1,000.00	465.00
3000.0475 4202 FURN & EQUIP (NOT CA)			0.00	0.00	0.00	10,000.00
3000.0475 5111 CONFERENCES, TRAINING, ETC			0.00	0.00	0.00	5,000.00
3000.0475 5399 MISC OTHER SRVCS & CHRGS			3,766.50	721.53	16,535.00	16,535.00
3000.0475 5516 FURNITURE & EQUIPMENT			0.00	0.00	20,000.00	25,000.00
0475 COUNTY ATTORNEY	3,766.50	721.53	48,300.00	48,300.00	13,848.87	61,845.00
Revenue Total	22,860.59	2,508.32	58,300.00	58,300.00	26,219.25	68,300.00
Expense Total	3,766.50	721.53	48,300.00	48,300.00	13,848.87	61,845.00
3000 COUNTY ATTORNEY SPECIAL ACCOUNTS	19,094.09	1,786.79	10,000.00	10,000.00	12,370.38	6,455.00
3010 CONTROLLED SUBS. REIMB FUND						
0340 FINES , FEES, COSTS, & FORFEITURES						
3010.0340 3826 REFUNDS / REIMBURSEMENTS	0.00	0.00	0.00	0.00	720.00	700.00
0340 FINES , FEES, COSTS, & FORFEITURES	0.00	0.00	0.00	0.00	720.00	700.00
3010 CONTROLLED SUBS. REIMB FUND						
0390 MISCELLANEOUS INCOME						
3010.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	720.00
0390 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	720.00
3010 CONTROLLED SUBS. REIMB FUND						
0475 COUNTY ATTORNEY						
3010.0475 4499 MISC OTHER SRVCS & CHRGS	0.00	0.00	0.00	0.00	0.00	350.00
3010.0475 4506 PROFESSIONAL SERVICES & FEES	0.00	0.00	0.00	0.00	0.00	350.00
0475 COUNTY ATTORNEY	0.00	0.00	0.00	0.00	0.00	700.00
Revenue Total	0.00	0.00	0.00	0.00	720.00	1,420.00
Expense Total	0.00	0.00	0.00	0.00	0.00	700.00
3010 CONTROLLED SUBS. REIMB FUND	0.00	0.00	0.00	0.00	720.00	720.00
3400 SO GAMBLING SEIZURE FUNDS						
0390 MISCELLANEOUS INCOME						
3400.0390 3800 INTEREST INCOME	40.67	33.55	1.00	1.00	119.04	1.00
3400.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
0390 MISCELLANEOUS INCOME	40.67	33.55	2,501.00	2,501.00	119.04	2,501.00
3400 SO GAMBLING SEIZURE FUNDS						
0560 COUNTY SHERIFF						
3400.0560 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
0560 COUNTY SHERIFF	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
Revenue Total	40.67	33.55	2,501.00	2,501.00	119.04	2,501.00
Expense Total	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00
3400 SO GAMBLING SEIZURE FUNDS	40.67	33.55	1.00	1.00	119.04	1.00
3401 CA GAMBLING SEIZURE FUNDS						
0390 MISCELLANEOUS INCOME						
3401.0390 3800 INTEREST INCOME	43.93	32.38	1.00	1.00	210.16	1.00
3401.0390 3844 SEIZURE INCOME	0.00	0.00	0.00	0.00	3,304.00	1,000.00
3401.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	2,500.00	2,500.00	0.00	6,300.00
0390 MISCELLANEOUS INCOME	43.93	32.38	2,501.00	2,501.00	3,514.16	7,301.00
3401 CA GAMBLING SEIZURE FUNDS						
0475 COUNTY ATTORNEY						
3401.0475 4202 FURN & EQUIP (NOT CA)	0.00	0.00	0.00	0.00	0.00	1,000.00
3401.0475 5399 MISC OTHER SRVCS & CHRGS	873.97	0.00	2,500.00	2,500.00	0.00	5,300.00
0475 COUNTY ATTORNEY	873.97	0.00	2,500.00	2,500.00	0.00	6,300.00
Revenue Total	43.93	32.38	2,501.00	2,501.00	3,514.16	7,301.00
Expense Total	873.97	0.00	2,500.00	2,500.00	0.00	6,300.00

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Fund Dept Line Description		Actual	Actual	Budget	Budget	Actual	Budget
3401 CA GAMBLING SEIZURE FUNDS		-830.04	32.38	1.00	1.00	3,514.16	1,001.00
3500 HAVA GRANT							
0390 MISCELLANEOUS INCOME							
3500.0390 3800 INTEREST INCOME		271.36	352.99	0.00	0.00	800.07	0.00
3500.0390 3843 EQUIPMENT RENTAL		15,500.00	0.00	0.00	0.00	0.00	0.00
3500.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	0.00	0.00	0.00	20,000.00
0390 MISCELLANEOUS INCOME		15,771.36	352.99	0.00	0.00	800.07	20,000.00
3500 HAVA GRANT							
0496 HAVA GRANT							
3500.0496 4202 FURN & EQUIP (NOT CA)		0.00	0.00	0.00	0.00	0.00	6,000.00
3500.0496 5399 MISC OTHER SRVCS & CHRGS		3,606.43	3,700.71	0.00	0.00	0.00	8,000.00
3500.0496 5516 FURNITURE & EQUIPMENT		4,494.24	0.00	0.00	0.00	0.00	6,000.00
0496 HAVA GRANT		8,100.67	3,700.71	0.00	0.00	0.00	20,000.00
Revenue Total		15,771.36	352.99	0.00	0.00	800.07	20,000.00
Expense Total		8,100.67	3,700.71	0.00	0.00	0.00	20,000.00
3500 HAVA GRANT		7,670.69	-3,347.72	0.00	0.00	800.07	0.00
3600 FLETCHER BUILDINGS							
0390 MISCELLANEOUS INCOME							
3600.0390 3800 INTEREST INCOME		713.08	502.14	3,350.00	3,350.00	892.22	100.00
3600.0390 3809 INSURANCE SETTLEMENT		12,015.88	0.00	0.00	0.00	0.00	0.00
3600.0390 3826 REFUNDS / REIMBURSMENTS		0.00	1,609.88	4,000.00	4,000.00	3,887.52	4,000.00
3600.0390 3838 RENTAL INCOME		520.00	1,072.00	1,000.00	1,000.00	605.00	500.00
3600.0390 3889 MISC INCOME		4,951.84	3,524.30	0.00	0.00	0.00	0.00
3600.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	45,000.00	45,000.00	0.00	50,000.00
0390 MISCELLANEOUS INCOME		18,200.80	6,708.32	53,350.00	53,350.00	5,384.74	54,600.00
3600 FLETCHER BUILDINGS							
0391 TRANSFERS IN							
3600.0391 3900 TRANSFERS FROM GENERAL FUND		10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
0391 TRANSFERS IN		10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
3600 FLETCHER BUILDINGS							
0531 FLETCHER BUILDING							
3600.0531 4202 FURN & EQUIP (NOT CA)		0.00	0.00	400.00	400.00	0.00	400.00
3600.0531 4231 ELEVATOR EXPENSES		219.00	249.00	500.00	500.00	0.00	500.00
3600.0531 4258 BUILDING - REPAIRS & MAINT (not CA)		15,330.88	375.23	15,000.00	15,000.00	254.71	15,000.00
3600.0531 4259 HEAT/AIR REPAIR & MAINT-not CA		95.00	7,977.23	10,000.00	10,000.00	116.52	10,000.00
3600.0531 4300 UTILITIES		6,251.31	7,155.89	9,000.00	9,000.00	6,375.91	9,000.00
3600.0531 5399 MISC OTHER SRVCS & CHRGS		475.45	553.18	21,000.00	21,000.00	484.48	21,000.00
3600.0531 5516 FURNITURE & EQUIPMENT		0.00	0.00	0.00	0.00	0.00	5,000.00
0531 FLETCHER BUILDING		22,371.64	16,310.53	55,900.00	55,900.00	7,231.62	60,900.00
Revenue Total		28,200.80	6,708.32	63,350.00	63,350.00	5,384.74	64,600.00
Expense Total		22,371.64	16,310.53	55,900.00	55,900.00	7,231.62	60,900.00
3600 FLETCHER BUILDINGS		5,829.16	-9,602.21	7,450.00	7,450.00	-1,846.88	3,700.00
3700 ELECTION CONTRACT FUND							
0390 MISCELLANEOUS INCOME							
3700.0390 3826 REFUNDS / REIMBURSMENTS		0.00	18,571.41	0.00	0.00	43,665.53	0.00
3700.0390 3845 ELECTION INCOME		24,758.53	24,242.59	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS INCOME		24,758.53	42,814.00	0.00	0.00	43,665.53	0.00
3700 ELECTION CONTRACT FUND							
0490 ELECTIONS							
3700.0490 4100 PAYROLL TAXES - CNTY MATCH		0.00	159.09	0.00	0.00	0.00	0.00
3700.0490 4116 RETIREMENT - CNTY CONTRI		0.00	5.09	0.00	0.00	0.00	0.00
3700.0490 4120 EMP HEALTH INS - CNTY PAID		0.00	14.95	0.00	0.00	0.00	0.00
3700.0490 4123 EMPL DENTAL INS - COUNTY PAID		0.00	0.35	0.00	0.00	0.00	0.00
3700.0490 4126 EMP LIFE INS - CNTY PAID		0.00	0.13	0.00	0.00	0.00	0.00
3700.0490 4211 ELECTION SERVICES / CONTRACTS		20,159.13	33,421.78	0.00	0.00	3,493.55	0.00
0490 ELECTIONS		20,159.13	33,601.39	0.00	0.00	3,493.55	0.00
Revenue Total		24,758.53	42,814.00	0.00	0.00	43,665.53	0.00
Expense Total		20,159.13	33,601.39	0.00	0.00	3,493.55	0.00
3700 ELECTION CONTRACT FUND		4,599.40	9,212.61	0.00	0.00	40,171.98	0.00
3900 LEE COUNTY FLOOD GRANT							
0330 GRANTS & AID / REVN SHARING							
3900.0330 3316 STATE - FLOOD GRANT		15,207.66	3,650.00	0.00	136,994.90	149,176.72	0.00
0330 GRANTS & AID / REVN SHARING		15,207.66	3,650.00	0.00	136,994.90	149,176.72	0.00
3900 LEE COUNTY FLOOD GRANT							
0390 MISCELLANEOUS INCOME							
3900.0390 3800 INTEREST INCOME		72.69	134.97	0.00	0.00	2,240.85	0.00
3900.0390 3999 BUDGETED CARRYOVER (PR YR)		0.00	0.00	0.00	0.00	0.00	155,061.00
0390 MISCELLANEOUS INCOME		72.69	134.97	0.00	0.00	2,240.85	155,061.00
3900 LEE COUNTY FLOOD GRANT							
0391 TRANSFERS IN							
3900.0391 3900 TRANSFERS FROM GENERAL FUND		15,207.66	0.00	25,000.00	25,000.00	138,028.23	0.00
0391 TRANSFERS IN		15,207.66	0.00	25,000.00	25,000.00	138,028.23	0.00

VERSION A
FINAL BUDGET
ADOPTED SEPTEMBER 11, 2023

		LEE COUNTY				09/08/2023 11:53:15	
VERSION: 2024.01.R.A, 2024.01.E.A		2021	2022	Original	Amended	2023	2024
Fund	Dept Line Description	Actual	Actual	Budget	Budget	Actual	Budget
3900 LEE COUNTY FLOOD GRANT							
0539 PURCHASING / BUYOUT							
3900.0539	4431 ADVERTISING	0.00	0.00	0.00	230.00	226.32	0.00
3900.0539	4506 PROFESSIONAL SERVICES & FEES	15,806.51	3,650.00	0.00	0.00	0.00	0.00
3900.0539	5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	25,000.00	56,839.29	45,102.62	0.00
3900.0539	5505 LAND - PURCHASE / BUYOUT	0.00	0.00	0.00	104,925.61	104,925.61	0.00
0539 PURCHASING / BUYOUT		15,806.51	3,650.00	25,000.00	161,994.90	150,254.55	0.00
3900 LEE COUNTY FLOOD GRANT							
0700 TRANSFERS OUT							
3900.0700	7001 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	155,061.00
0700 TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	155,061.00
Revenue Total		30,488.01	3,784.97	25,000.00	161,994.90	289,445.80	155,061.00
Expense Total		15,806.51	3,650.00	25,000.00	161,994.90	150,254.55	155,061.00
3900 LEE COUNTY FLOOD GRANT		14,681.50	134.97	0.00	0.00	139,191.25	0.00
4000 CARES ACT FUND							
0390 MISCELLANEOUS INCOME							
4000.0390	3800 INTEREST INCOME	3,888.74	0.00	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS INCOME		3,888.74	0.00	0.00	0.00	0.00	0.00
4000 CARES ACT FUND							
0409 NON-DEPARTMENTAL							
4000.0409	4228 GRANT ADMINISTRATION EXPENSES	3,344.51	0.00	0.00	0.00	0.00	0.00
0409 NON-DEPARTMENTAL		3,344.51	0.00	0.00	0.00	0.00	0.00
4000 CARES ACT FUND							
0700 TRANSFERS OUT							
4000.0700	7001 TRANSFER TO GENERAL FUND	0.00	583,646.57	0.00	0.00	0.00	0.00
0700 TRANSFERS OUT		0.00	583,646.57	0.00	0.00	0.00	0.00
Revenue Total		3,888.74	0.00	0.00	0.00	0.00	0.00
Expense Total		3,344.51	583,646.57	0.00	0.00	0.00	0.00
4000 CARES ACT FUND		544.23	-583,646.57	0.00	0.00	0.00	0.00
4001 AMERICAN RESCUE PLAN ACT							
0330 GRANTS & AID / REVN SHARING							
4001.0330	3260 FEDERAL - ARP GRANT	1,674,237.00	1,674,237.00	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVN SHARING		1,674,237.00	1,674,237.00	0.00	0.00	0.00	0.00
4001 AMERICAN RESCUE PLAN ACT							
0390 MISCELLANEOUS INCOME							
4001.0390	3800 INTEREST INCOME	3,941.21	14,844.76	4,000.00	4,000.00	35,501.97	4,000.00
4001.0390	3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	1,900,000.00	1,900,000.00	0.00	1,165,000.00
0390 MISCELLANEOUS INCOME		3,941.21	14,844.76	1,904,000.00	1,904,000.00	35,501.97	1,169,000.00
4001 AMERICAN RESCUE PLAN ACT							
0409 NON-DEPARTMENTAL							
POSITION TITLE	COUNT	GRADE	LINE	SALARY			
0008 ASSISTANT CTY ATTORNEY	1		4001	43,500.00			
4001.0409	4001			0.00	35,000.00	63,650.00	63,650.00
4001.0409	4096			0.00	1,034.58	0.00	0.00
4001.0409	4100			0.00	2,677.50	4,870.00	4,870.00
4001.0409	4116			0.00	3,615.50	6,576.00	6,576.00
4001.0409	4126			0.00	94.50	173.00	173.00
4001.0409	4239			0.00	1,344,810.98	83,500.00	83,500.00
4001.0409	4667			0.00	0.00	188,755.00	188,755.00
4001.0409	5351			0.00	0.00	10,000.00	10,000.00
4001.0409	5352			0.00	0.00	10,000.00	10,000.00
4001.0409	5353			0.00	0.00	10,000.00	10,000.00
4001.0409	5354			0.00	0.00	10,000.00	10,000.00
4001.0409	5355			0.00	0.00	10,000.00	10,000.00
4001.0409	5356			0.00	0.00	10,000.00	10,000.00
4001.0409	5357			0.00	0.00	10,000.00	10,000.00
4001.0409	5358			0.00	0.00	10,000.00	10,000.00
4001.0409	5359			0.00	0.00	10,000.00	10,000.00
4001.0409	5501			0.00	0.00	1,410,000.00	1,410,000.00
4001.0409	5516			0.00	0.00	0.00	0.00
4001.0409	5517			0.00	0.00	0.00	0.00
0409 NON-DEPARTMENTAL				0.00	1,387,233.06	1,847,524.00	1,847,524.00
Revenue Total		1,678,178.21	1,689,081.76	1,904,000.00	1,904,000.00	35,501.97	1,169,000.00
Expense Total		0.00	1,387,233.06	1,847,524.00	1,847,524.00	786,368.33	1,151,355.00
4001 AMERICAN RESCUE PLAN ACT		1,678,178.21	301,848.70	56,476.00	56,476.00	-750,866.36	17,645.00
4002 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND							
0330 GRANTS & AID / REVN SHARING							
4002.0330	3261 FEDERAL-LATCF	0.00	0.00	0.00	0.00	100,000.00	0.00
0330 GRANTS & AID / REVN SHARING		0.00	0.00	0.00	0.00	100,000.00	0.00
4002 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND							
0390 MISCELLANEOUS INCOME							

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LEE COUNTY

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
0390 MISCELLANEOUS INCOME						
4002.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	100,000.00
0390 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	100,000.00
4002 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND						
0409 GRANT EXPENSES						
4002.0409 4239 GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00	10,000.00
4002.0409 4506 PROFESSIONAL SERVICES & FEES	0.00	0.00	0.00	0.00	0.00	10,000.00
4002.0409 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	0.00	0.00	0.00	10,000.00
4002.0409 5501 CAPITAL ASSETS OVR 5K	0.00	0.00	0.00	0.00	0.00	10,000.00
4002.0409 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	0.00	0.00	0.00	10,000.00
4002.0409 5509 INFRASTRUCTURE OVR 5K	0.00	0.00	0.00	0.00	0.00	10,000.00
4002.0409 5510 INFRASTRUCTURE - PAVING	0.00	0.00	0.00	0.00	0.00	10,000.00
4002.0409 5516 FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	10,000.00
4002.0409 5517 VEHICLES OVR 5K	0.00	0.00	0.00	0.00	0.00	20,000.00
0409 GRANT EXPENSES	0.00	0.00	0.00	0.00	0.00	100,000.00
Revenue Total	0.00	0.00	0.00	0.00	100,000.00	100,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	100,000.00
4002 LOCAL ASSISTANCE AND TRIBAL CONSISTENCY FUND	0.00	0.00	0.00	0.00	100,000.00	0.00
4050 OPIOID ABATEMENT SETTLEMENT						
0330 GRANTS & AID / REVN SHARING						
4050.0330 3804 PROCEEDS FROM SETTLEMENT	0.00	0.00	0.00	0.00	9,561.25	0.00
0330 GRANTS & AID / REVN SHARING	0.00	0.00	0.00	0.00	9,561.25	0.00
4050 OPIOID ABATEMENT SETTLEMENT						
0390 MISCELLANEOUS INCOME						
4050.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	0.00	0.00	0.00	9,500.00
0390 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	9,500.00
4050 OPIOID ABATEMENT SETTLEMENT						
0409 NON-DEPARTMENTAL						
4050.0409 4506 PROFESSIONAL SERVICES & FEES	0.00	0.00	0.00	0.00	0.00	3,000.00
4050.0409 5267 CONTINGENCY	0.00	0.00	0.00	0.00	0.00	3,500.00
4050.0409 5399 MISC OTHER SRVCS & CHRGS	0.00	0.00	0.00	0.00	0.00	3,000.00
0409 NON-DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00	9,500.00
Revenue Total	0.00	0.00	0.00	0.00	9,561.25	9,500.00
Expense Total	0.00	0.00	0.00	0.00	0.00	9,500.00
4050 OPIOID ABATEMENT SETTLEMENT	0.00	0.00	0.00	0.00	9,561.25	0.00
4060 RURAL SHERIFF'S OFFICE ASST GRANT						
0330 GRANTS & AID / REVN SHARING						
4060.0330 3330 STATE - RURAL S/O SALARY ASST GRANT PROG	0.00	0.00	0.00	0.00	0.00	350,000.00
0330 GRANTS & AID / REVN SHARING	0.00	0.00	0.00	0.00	0.00	350,000.00
4060 RURAL SHERIFF'S OFFICE ASST GRANT						
0391 TRANSFERS IN						
4060.0391 3900 TRANSFERS FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	175,000.00
0391 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	175,000.00
4060 RURAL SHERIFF'S OFFICE ASST GRANT						
0560 COUNTY SHERIFF						
4060.0560 4202 FURN & EQUIP (NOT CA)	0.00	0.00	0.00	0.00	0.00	25,000.00
4060.0560 5516 FURNITURE & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	100,000.00
4060.0560 5517 VEHICLES OVR 5K	0.00	0.00	0.00	0.00	0.00	225,000.00
0560 COUNTY SHERIFF	0.00	0.00	0.00	0.00	0.00	350,000.00
4060 RURAL SHERIFF'S OFFICE ASST GRANT						
0700 TRANSFERS OUT						
4060.0700 7001 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	175,000.00
0700 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	175,000.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	525,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	525,000.00
4060 RURAL SHERIFF'S OFFICE ASST GRANT	0.00	0.00	0.00	0.00	0.00	0.00
4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT						
0330 GRANTS & AID / REVN SHARING						
4061.0330 3331 STATE - RURAL PROSECUTOR'S OFFICE SALARY	0.00	0.00	0.00	0.00	0.00	175,000.00
0330 GRANTS & AID / REVN SHARING	0.00	0.00	0.00	0.00	0.00	175,000.00
4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT						
0391 TRANSFERS IN						
4061.0391 3900 TRANSFERS FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	73,000.00
0391 TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	73,000.00
4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT						
0475 COUNTY ATTORNEY						

POSITION TITLE	COUNT	GRADE	LINE	SALARY
0008 ASSISTANT CTY ATTORNEY	0		4001	72,441.00
0009 ASSISTANT CTY ATTORNEY	0		4001	12,000.00
0016 INVESTIGATOR	0		4002	40,000.00
0017 VICTIM ASSISTANCE COORDINATOR	0		4001	23,550.00

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Fund Dept Line Description	2021 Actual	2022 Actual	Original Budget	Amended Budget	2023 Actual	2024 Budget
4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT						
0475 COUNTY ATTORNEY						
4061.0475 4001 FULL-TIME	0.00	0.00	0.00	0.00	0.00	107,991.00
4061.0475 4002 PART-TIME	0.00	0.00	0.00	0.00	0.00	40,000.00
4061.0475 4100 PAYROLL TAXES - CNTY MATCH	0.00	0.00	0.00	0.00	0.00	11,321.00
4061.0475 4116 RETIREMENT - CNTY CONTRI	0.00	0.00	0.00	0.00	0.00	15,288.00
4061.0475 4126 EMP LIFE INS - CNTY PAID	0.00	0.00	0.00	0.00	0.00	400.00
0475 COUNTY ATTORNEY	0.00	0.00	0.00	0.00	0.00	175,000.00
4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT						
0700 TRANSFERS OUT						
4061.0700 7001 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00	73,000.00
0700 TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	73,000.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	248,000.00
Expense Total	0.00	0.00	0.00	0.00	0.00	248,000.00
4061 RURAL PROSECUTOR'S OFFICE SALARY ASST GRANT	0.00	0.00	0.00	0.00	0.00	0.00
6000 INTEREST & SINKING						
0310 TAXES						
6000.0310 3000 AD VALOREM - CURRENT	640,926.50	609,577.15	745,387.00	745,387.00	743,373.32	712,434.00
6000.0310 3010 DELIQUENT AD VALOREM TAXES	19,633.18	15,835.18	15,000.00	15,000.00	12,611.49	15,000.00
0310 TAXES	660,559.68	625,412.33	760,387.00	760,387.00	755,984.81	727,434.00
6000 INTEREST & SINKING						
0390 MISCELLANEOUS INCOME						
6000.0390 3800 INTEREST INCOME	6,544.83	4,485.32	4,500.00	4,500.00	12,602.39	4,500.00
6000.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	35,000.00	35,000.00	0.00	60,000.00
0390 MISCELLANEOUS INCOME	6,544.83	4,485.32	39,500.00	39,500.00	12,602.39	64,500.00
6000 INTEREST & SINKING						
0681 INTEREST & SINKING EXPENSES						
6000.0681 5408 PRINCIPAL - GENERAL OBLIG REFUND	605,000.00	620,000.00	635,000.00	635,000.00	635,000.00	650,000.00
6000.0681 5428 INTEREST - GENERAL OBLIG REFUND	105,560.00	91,524.00	77,140.00	77,140.00	77,140.00	62,408.00
0681 INTEREST & SINKING EXPENSES	710,560.00	711,524.00	712,140.00	712,140.00	712,140.00	712,408.00
Revenue Total	667,104.51	629,897.65	799,887.00	799,887.00	768,587.20	791,934.00
Expense Total	710,560.00	711,524.00	712,140.00	712,140.00	712,140.00	712,408.00
6000 INTEREST & SINKING	-43,455.49	-81,626.35	87,747.00	87,747.00	56,447.20	79,526.00
7000 CAPITAL IMPROVEMENTS						
0390 MISCELLANEOUS INCOME						
7000.0390 3999 BUDGETED CARRYOVER (PR YR)	0.00	0.00	780,000.00	780,000.00	0.00	645,000.00
0390 MISCELLANEOUS INCOME	0.00	0.00	780,000.00	780,000.00	0.00	645,000.00
7000 CAPITAL IMPROVEMENTS						
0391 TRANSFERS IN						
7000.0391 3919 TRANSFERS FROM HOSPITAL DISTRICT	25,050.72	0.00	0.00	0.00	0.00	0.00
0391 TRANSFERS IN	25,050.72	0.00	0.00	0.00	0.00	0.00
7000 CAPITAL IMPROVEMENTS						
0511 COURTHOUSE						
7000.0511 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	430,000.00	430,000.00	0.00	600,000.00
0511 COURTHOUSE	0.00	0.00	430,000.00	430,000.00	0.00	600,000.00
7000 CAPITAL IMPROVEMENTS						
0535 LEE COUNTY ANNEX						
7000.0535 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	0.00	150,000.00	150,000.00	0.00	40,000.00
0535 LEE COUNTY ANNEX	0.00	0.00	150,000.00	150,000.00	0.00	40,000.00
7000 CAPITAL IMPROVEMENTS						
0536 SHERIFF'S OFFICE						
7000.0536 5506 BLDNGS/BLDNG IMPS OVR5K	0.00	13,700.00	200,000.00	200,000.00	138,000.00	0.00
0536 SHERIFF'S OFFICE	0.00	13,700.00	200,000.00	200,000.00	138,000.00	0.00
Revenue Total	25,050.72	0.00	780,000.00	780,000.00	0.00	645,000.00
Expense Total	0.00	13,700.00	780,000.00	780,000.00	138,000.00	640,000.00
7000 CAPITAL IMPROVEMENTS	25,050.72	-13,700.00	0.00	0.00	-138,000.00	5,000.00
Revenue Total	20,183,318.85	22,857,676.69	39,716,569.00	39,856,063.90	20,798,371.75	37,006,603.00
Expense Total	18,463,511.82	23,517,307.52	39,214,953.00	39,354,447.90	21,869,062.27	36,667,882.00
GRAND TOTAL	1,719,807.03	-659,630.83	501,616.00	501,616.00	-1,070,690.52	338,721.00

SECTION III

2023 TAX RATE CALCULATION
WORKSHEETS

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

LEE COUNTY GENERAL FUND

(979) 542-3178

Taxing Unit Name

Phone (area code and number)

200 South Main Rm 107, Giddings, 78942

<http://www.co.lee.tx.us/>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,132,517,672
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 334,714,005
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,797,803,667
4.	2022 total adopted tax rate.	\$ 0.4827 /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	-\$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 0
	B. 2022 disputed value:	-\$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,797,803,667
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ <u>1,186,640</u> B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ <u>3,656,710</u> C. Value loss. Add A and B. ⁶	\$ 4,843,350
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ <u>1,672,169</u> B. 2023 productivity or special appraised value: - \$ <u>6,030</u> C. Value loss. Subtract B from A. ⁷	\$ 1,666,139
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 6,509,489
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,791,294,178
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,646,576
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 10,972
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,657,548
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ <u>2,468,265,545</u> B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ <u>0</u> C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ <u>0</u> E. Total 2023 value. Add A and B, then subtract C and D.	\$ 2,468,265,545

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>386,719,529</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,081,546,016</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>64,700,442</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>64,700,442</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,016,845,574</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.4292</u> / \$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.4292</u> / \$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.4453</u> / \$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,797,803,667</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 8,005,619
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>10,972</u></p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u></p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>10,972</u></p> <p>E. Add Line 30 to 31D.</p>	\$ 8,016,591
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,016,845,574
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.3974 /\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>85,756</u></p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>77,700</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0003</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0003 /\$100
35.	<p>Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>7,982</u></p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>6,410</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>248,330</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>199,755</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0024</u>/_{\$100}</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.0004</u>/_{\$100}</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.0004</u> / _{\$100}
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/_{\$100}</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.0000</u>/_{\$100}</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.0000</u> / _{\$100}
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0.0000</u>/_{\$100}</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.0000</u> / _{\$100}
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.3981</u> / _{\$100}
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>1,519,302</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.0753</u>/_{\$100}</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.4734</u> / _{\$100}
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.4899</u> / _{\$100}

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____/\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>712,408</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>60,000</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>652,408</u></p>	\$ <u>652,408</u>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ <u>0</u>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ <u>652,408</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>95.85</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>98.86</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>99.22</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p style="text-align: right;"><u>100.00</u> %</p>	<u>100.00</u> %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u>652,408</u>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>2,081,546,016</u>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.0313</u> /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.5212</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____/\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.5212</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>1,634,150</u>
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,081,546,016</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0785</u> /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.4292</u> /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.5212</u> /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.4427</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	\$ <u>0.5127</u> /\$100
	B. Unused increment rate (Line 66)	\$ <u>0.0300</u> /\$100
	C. Subtract B from A	\$ <u>0.4827</u> /\$100
	D. Adopted Tax Rate.	\$ <u>0.4827</u> /\$100
	E. Subtract D from C.	\$ <u>0.0000</u> /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	\$ <u>0.5768</u> /\$100
	B. Unused increment rate (Line 66)	\$ <u>0.0000</u> /\$100
	C. Subtract B from A	\$ <u>0.5768</u> /\$100
	D. Adopted Tax Rate.	\$ <u>0.5468</u> /\$100
	E. Subtract D from C.	\$ <u>0.0300</u> /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)	\$ <u>0.4293</u> /\$100
	B. Unused increment rate (Line 64)	\$ <u>0.0000</u> /\$100
	C. Subtract B from A	\$ <u>0.4293</u> /\$100
	D. Adopted Tax Rate.	\$ <u>0.4436</u> /\$100
	E. Subtract D from C.	\$ <u>-0.0143</u> /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.0157</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.4584</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

Not Applicable

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

Not Applicable

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4292 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4584 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ _____ /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here ▶ David Matthijetz
 Printed Name of Taxing Unit Representative

sign here ▶ *David Matthijetz*
 Taxing Unit Representative

08/02/2023
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

LEE COUNTY ROAD & BRIDGE
 Taxing Unit Name
 200 South Main Rm 107, Giddings, 78942
 Taxing Unit's Address, City, State, ZIP Code

(979) 542-3178
 Phone (area code and number)
 http://www.co.lee.tx.us/
 Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,127,735,608
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 334,714,005
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,793,021,603
4.	2022 total adopted tax rate.	\$ 0.1213 /\$100
5.	2022 Taxable Value lost because court appeals of ARB decisions reduced 2022 appraised Value.	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	-\$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 0
	B. 2022 disputed value:	-\$ 0
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,793,021,603
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value: \$ <u>1,186,640</u></p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ <u>3,656,710</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ 4,843,350
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: \$ <u>1,672,169</u></p> <p>B. 2023 productivity or special appraised value: - \$ <u>6,030</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 1,666,139
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 6,509,489
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,786,512,114
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,167,039
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 0
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,167,039
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ <u>2,462,756,643</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u></p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ <u>0</u></p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ <u>0</u></p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 2,462,756,643

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>386,719,529</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,076,037,114</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>64,700,442</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>64,700,442</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>2,011,336,672</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.1077</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ <u>0.0000</u> /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.1213</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,793,021,603</u>

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>2,174,935</u>
31.	Adjusted 2022 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>2,870</u> B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u> C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u> D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>2,870</u> E. Add Line 30 to 31D.	\$ <u>2,177,805</u>
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,011,336,672</u>
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.1082</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u> B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ <u>0</u> B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u> 0.0000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u> 0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u> 0.0000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u> 0.0000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u> 0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u> 0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u> 0.0000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u> 0.0000</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u> 0.1082</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u> 0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u> 0.0000</u>/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u> 0.1082</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u> 0.1119</u> /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u> 0</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u> 0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u> 0</u></p> <p>D. Subtract amount paid from other resources - \$ <u> 0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u> 0</u></p>	\$ <u> 0</u>
43.	<p>Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ <u> 0</u>
44.	<p>Adjusted 2023 debt. Subtract Line 43 from Line 42E.</p>	\$ <u> 0</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ <u> 100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u> 95.85</u> %</p> <p>C. Enter the 2021 actual collection rate. <u> 98.86</u> %</p> <p>D. Enter the 2020 actual collection rate. <u> 99.22</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p style="text-align: right;"><u> 100.00</u> %</p>	<u> 100.00</u> %
46.	<p>2023 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ <u> 0</u>
47.	<p>2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>2,076,037,114</u>
48.	<p>2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ <u>0.0000</u> /\$100
49.	<p>2023 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ <u>0.1119</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)

²⁸ Tex. Tax Code § 26.012(7)

²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)

³⁰ Tex. Tax Code § 26.04(b)

³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	\$ <u>0.1261</u> /\$100
	B. Unused increment rate (Line 66)	\$ <u>0.0048</u> /\$100
	C. Subtract B from A	\$ <u>0.1213</u> /\$100
	D. Adopted Tax Rate.	\$ <u>0.1213</u> /\$100
	E. Subtract D from C.	\$ <u>0.0000</u> /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67)	\$ <u>0.1430</u> /\$100
	B. Unused increment rate (Line 66)	\$ <u>0.0000</u> /\$100
	C. Subtract B from A	\$ <u>0.1430</u> /\$100
	D. Adopted Tax Rate.	\$ <u>0.1382</u> /\$100
	E. Subtract D from C.	\$ <u>0.0048</u> /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65)	\$ <u>0.1408</u> /\$100
	B. Unused increment rate (Line 64)	\$ <u>0.0000</u> /\$100
	C. Subtract B from A	\$ <u>0.1408</u> /\$100
	D. Adopted Tax Rate.	\$ <u>0.1408</u> /\$100
	E. Subtract D from C.	\$ <u>0.0000</u> /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.0048</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.1167</u> /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

Not Applicable

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

Not Applicable

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ _____/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.1077/\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.1167/\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ _____/\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here ▶ David Matthijetz
 Printed Name of Taxing Unit Representative

sign here ▶ *David Matthijetz*
 Taxing Unit Representative

08/02/2023
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

SECTION IV

THE STATE OF TEXAS)
)
COUNTY OF LEE)

IN THE COMMISSIONERS' COURT

OF LEE COUNTY, TEXAS

RESOLUTION

A RESOLUTION EVIDENCING THE ADOPTION OF THE STATEMENT OF FINANCIAL GOALS AND POLICIES OF LEE COUNTY, TEXAS

WHEREAS, it is the responsibility of local government to ensure that public funds are managed in a prudent and financially sound manner; and

WHEREAS, financial policies provide guidelines for managing risk and assisting the County in complying with established public management best practices, while ensuring compliance with federal, state and local laws and reporting requirements; and

WHEREAS, the Commissioners' Court of Lee County requests that the Statement of Financial Goals and Policies be reviewed annually by the Commissioners' Court as part of the budget adoption process to ensure the policy is current with law and appropriately addresses operational needs.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS' COURT OF LEE COUNTY, TEXAS, that:

The Lee County Commissioners' Court adopts the attached Statement of Financial Goals and Policies;

Any prior resolution of the Commissioners' Court that conflicts with the provisions of this resolution are hereby repealed and revoked;


Should any part of this resolution be held as invalid for any reason, the remainder shall not be affected thereby, and such remaining portions are hereby declared severable;

This resolution shall take effect immediately from and after this passage, and it is duly resolved.


PASSED AND APPROVED this the 14th day of August, A.D. 2023.



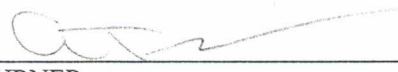
MARK MATTHJETZ
Commissioner, Precinct #1




RICHARD WAGNER
Commissioner, Precinct #2




FRANK J. MALINAK, III
County Judge, Lee County, Texas



ALAN TURNER
Commissioner, Precinct #3



SHARON BLASIG
County Clerk, Lee County, Texas



STEVEN KNOBLOCH
Commissioner, Precinct #4



Statement of Financial Goals and Policies

Lee County, Texas

ORGANIZATIONAL GOAL STATEMENT

The overall financial and service goals of Lee County are to provide the full range of statutorily required services to its citizens while maintaining the lowest prudent property tax rate. The County continually intends to expand non-tax revenues to allow for budgetary growth as dictated both by the growth in the County's population and the growth in the demand for the County's services. The County will ensure that budgetary growth is balanced by increases in demand for services. Lee County will provide for expansion and renewal of its infrastructure through the use of long-term debt when it is considered appropriate and fiscally responsible.

GENERAL POLICIES

The County operates on a fiscal year which begins on October 1st and ends on September 30th.

The County will conduct its financial affairs in conformity with State and Federal laws, and this Statement of Financial Policy, which shall be approved by Commissioners' Court and reviewed on an annual basis as part of the budget process.

ACCOUNTING, AUDITING, AND FINANCIAL PLANNING

The County Auditor's Office will continue to maintain records on a basis consistent with accepted principles and standards for local government accounting, as determined by GASB and GFOA.

Regular monthly and annual financial reports are issued summarizing financial activity by fund, and department, and comparing actual resources and expenditures with budgeted amounts, as required Local Government Code Sections 114.022, 114.024, 114.025, 111.091 and 111.092.

The Auditor's Office provides monthly reports on the total cost of specific services by type of expenditure and by fund, in accordance with Local Government Code Sections 114.022, 114.024, 114.025, 111.091, and 111.092.

A financial audit will continue to be performed annually by an independent public accounting firm and an official opinion and annual financial report will continue to be published and issued, as authorized by Local Government Code Section 115.031.

Lee County will continue to identify areas for evaluation efforts, by either staff, committees, or consultants, in order to judge the effectiveness and efficiencies of County services.

Cost benefit studies will be conducted, where appropriate and applicable, on non-recurring expenditures and capital projects.

Full disclosure will continue to be provided in the annual financial and budget reports and bond representations, in accordance with Sections 114.025, 111.091, and 111.092 of the Local Government Code.

BUDGETING POLICIES

Budgetary Basis – The County’s budgetary basis and accounting records are maintained on a modified accrual basis and organized and operated on a fund basis in accordance with generally accepted accounting principles. Encumbrance accounting is utilized for materials, goods and services documented by unpaid purchases. Expenditures are recognized at the time of services rendered or products received in a respective fiscal year. The approved annual budget with amendments as approved by the Commissioners’ Court is the management control device utilized by the County. Annual appropriated budgets are adopted for the General, Special Revenue, and Debt Service funds. All annual appropriations lapse at fiscal year-end. Any payments in the subsequent fiscal year for prior year encumbrances are recognized as expenditures in the fiscal year in which service occurred or product received.

The County budgets resources on a fiscal year which begins October 1st and ends on the following September 30th.

Annual budget requests are distributed to County Departments, and budget workshop sessions are held, for annual budget preparation from June through September of each calendar year. Departments and Elected Officials must return their proposed requests no later than May 31st in that year.

The proposed budget shall be filed with the County Clerk no later than August 15th each year. The proposed budget will be presented to the Commissioners’ Court during the regular or special meeting immediately occurring after the date filed with the County Clerk.

The proposed budget estimate shall be presented in the following format:

- Revenue estimates by major item.

- Operating and maintenance expenditures by object code, major expense categories, functionally related departments, and program summaries.

- Debt Service summarized by issues including principal, interest, and reserve amount by fund.

The proposed budget estimate shall also contain information regarding:

- Any additional information, data, or analysis requested of management by the Commissioners’ Court.

The proposed budgeted revenues shall be provided by the Auditor’s Office including ad valorem taxes, grant revenues, and inter-fund transfers.

The Commissioners’ Court shall adopt the budget by Court Order prior to October 1.

The County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate budget resources adequate to perform these functions and activities at a specified level of service.

The County will continue to integrate performance measurement and productivity indicators with the budget process where appropriate.

The committed, but not yet received purchases as of September 30th are recognized as an expenditure when received in the subsequent fiscal year.

Only the Commissioners' Court shall have authority to transfer expenditure appropriations from any department line item to any other department or non-departmental line item. Transfers of such funds amount to a new appropriation and therefore must be adjusted prior to expenditure of such amounts.

It is preferred to complete a budget amendment request on the 'Line Item Transfer Request' form. However, email budget requests that include the line item #, line description, and the amount transferring to and from accounts are acceptable. An authorized department representative must either sign or confirm by email each amendment request. The request is subject to review by the County Auditor's Office. All transfer requests are submitted to the County Commissioners' Court for final approval.

BUDGET AMENDMENT POLICY

County Policy allows a Department Head, Appointed or Elected Official or his/her designees to request budget and position amendments throughout the fiscal year.

BUDGET AMENDMENT STATUTE

Pursuant to Local Government Code Section 111.070, the Commissioners' Court may spend County funds only in strict compliance with the budget. The Commissioners' Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure.

POSITION AMENDMENTS

Position amendment requests are submitted to the County Auditor's office for review. The County Auditor then submits the request to the Commissioners' Court for approval.

ROUTINE BUDGET AMENDMENTS

Includes transfer of funds within the maintenance and operations line items within the elected official or department head budget(s). These items can be placed as line item transfers on the Commissioners' Court agenda.

NON-ROUTINE BUDGET AMENDMENTS

Inter-Departmental – Any amendment which moves funds from one elected official or department head's budget to another elected official or department heads budget must be presented to Commissioners' Court for consideration and action.

Inter-Fund – Where permitted by law, any amendment which moves funds from one fund to another fund must be presented to Commissioners' Court for consideration and action.

Personnel – Requests to transfer funds from any salary or benefit account are allowed for the specific purpose of salary related expenditures. Budget amendment requests for capital and operating accounts from personnel line items are allowed if there are no other funds available in that department's budget and Commissioners' Court deems it to be necessary.

Capital – Any request for additional capital equipment must be justified and specified in detail with cost estimates. Requests for additional capital items not included in the adopted budgeted or substitution of one item for another also requires approval from Commissioners' Court.

Computers – Any request including computer equipment, software, computer maintenance or technological requests requires written substantiation from the County’s IT department when submitting the Budget Transfer / Amendment Request Form to the County Auditor.

Pursuant to Local Government Code, Section 111.014, the Commissioners’ Court may authorize a contingency line item. The item must be included in the itemized budget under Section 111.004(a) in the same manner as a project for which an appropriation is established in the budget. Budget amendment(s) may be made against this item during the year to meet unusual or unforeseen conditions that were not included in the original budget through the use of reasonably diligent thought and attention.

Pursuant to Local Government Code, Sections 111.0105 through 111.0108, when revenues not included in the original budget are received, such as proceeds of bonds or other obligations, grant or aid money, revenue from intergovernmental contract, and pledging revenues as security for bonds and other obligations, a budget amendment is required to expend those funds. The adopted County budget will increase however the revenues should exceed or equal the expenditure. This type of amendment must be submitted to Commissioners’ Court for consideration and action.

Any transfer that creates an increase in budgetary commitment for the next fiscal year must be presented to Commissioners’ Court for consideration and action.

New employee positions cannot be created without Commissioners’ Court consideration and action. Creation of a new position within a departmental budget will require the Commissioners Court declare an emergency unless the actual line item under which that new position would be categorized currently exists within that specific budget. New employee requests outside of the budget process must include substantial written justification for the position.

New line items can only be created for Contracts or Grant-based programs. For any other department, the creation of a new line item that has not been previously created for the specific department will require that the Commissioners’ Court declare an emergency in order to establish a new line item.

BUDGET PROCEDURES

Any request for a budget amendment must be justified and submitted to the County Auditor’s Office on the specified ‘Line Item Transfer Request’ form. All requests must be submitted to the County Auditor’s Office by Thursday noon in order to be placed on the following Commissioners’ Court Agenda. The County Auditor’s Office may hold a request that is not complete until clarified with the appropriate department. Scanned copies are acceptable as long as they all are legible.

Budget Amendment transfer authorization may be delegated by the Elected Official or Department Head to other employees. Notification of signature authority must be on file in the County Auditor’s Office before requests are accepted. Therefore, the ‘Line Item Transfer Request’ form must be personally signed by the Elected/Appointed Official who administers the department budget(s) or their designee(s).

The Commissioners’ Court reserves the right on a case by case basis, where legally permissible, to curtail a departments’ right to make Intra-Departmental Budget Amendments if the amendments appear to be making a programmatic change that was not approved by the Commissioners’ Court in budget hearings or if the financial condition of the department and/or the County warrants such a curtailment.

Notification of approved Budget Amendments will be e-mailed to the appropriated department(s) after the amendment is posted. The County Auditor is responsible for posting budget amendments on the financial accounting software once the court order has been approved by the Commissioners’ Court.

Any request for placement on the agenda of a budget amendment, past the amendment deadlines, request a separate memo from the requesting department stating the urgency of the request.

REVENUE & TRANSFER POLICIES

Lee County will maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source by doing the following:

- Establishing user charges and fees as permitted by law at a level related to the cost of providing that service including indirect costs.
- Pursuing legislative change, where necessary, to permit increases in user charges and fee.
- Aggressively collecting property tax revenues, including the filing of suit where appropriate and necessary, as authorized by the Texas Property Tax Code.

Lee County will pay for all current expenditures with current resources as required by Article 111.091-111.092 of the Revised Statutes of Texas.

Budgeted transfers of monies between funds will only be accomplished with approval of the Commissioners' Court.

The County will support the majority of operations of the road and bridge precincts from the vehicle registration fee authorized by the Texas Legislature, and special road property taxes.

CONTINGENCY FUND POLICIES

The County will maintain an unappropriated contingency to provide for small increases in service delivery costs as well as unanticipated needs that may arise throughout the year.

THEREFORE, IT WILL BE NECESSARY FOR OFFICIALS AND DEPARTMENT HEADS TO REVIEW AND CONTROL EXPENDITURES SUCH THAT THE RATE OF EXPENDITURE DOES NOT EXCEED THE APPROVED BUDGET.

Cases of anticipated material deviation should be covered by a request for a budget amendment. This request shall be from the Department Head in writing and include justification for such action. Such requests should be submitted to the County Auditor's Office for initial review, they will then process the request and forward to Commissioners' Court for their consideration and approval.

PERSONNEL POLICY

The number of employees on the payroll shall not exceed the total number of positions approved unless authorized by Commissioners' Court. All personnel actions shall at all times be in strict conformance with applicable federal, state, and county policies.

Deletion and downgrades of positions may occur at any time during the fiscal year at the department head or elected official's request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in elected official's budgeted positions will only be accomplished with their approval after the budget is adopted.

Additions, position reclassifications, reorganizations, and equity adjustments must be presented with the initial budget request. Exceptions to this policy will only be allowed with Commissioners' Court approval. The Commissioners' Court may institute a freeze during the fiscal year on hiring, promotions, transfers, and capital equipment purchases. Such action will be used arbitrarily and will allow for exceptions in appropriate areas to comply and emergency needs such as natural disasters and/or loss of major revenue source.

FIXED ASSET POLICY

All purchases of physical assets with a value of \$5,000 (five thousand dollars) shall be capitalized by the County.

The County will maintain these assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs by:

- Providing for adequate maintenance of capital equipment and equipment replacement under the above stated amount in the annual operating budget.

Capital expenditures for projects and equipment are budgeted by line item and must be spent accordingly.

Where possible, items in useable condition placed in surplus will be used:

- To supplement expenditure for new, budgeted capital purchases.
- To supplement expenditure for replacement/budgeted capital purchases.
- To supply needed unbudgeted new and replacement equipment.

Sale of surplus or salvage property shall be followed pursuant to Local Government Code Chapter 263, Subchapter D.

DEBT MANAGEMENT POLICIES

Lee County recognizes the foundation of any well-managed debt program is a comprehensive debt policy. A debt policy sets forth the parameters for issuing debt and managing outstanding debt, and it provides guidance to decision makers regarding the timing and purposes for which debt may be issued, types and amounts of permissible debt, method of sale that may be used and structural features that may be incorporated.

POLICY SUMMARY

Lee County will adhere to the following specific policy statements with regards to (1) conditions for debt issuance; (2) restrictions on debt issuance; (3) debt service limitations; (4) limitations on outstanding debt; (5) debt structure; (6) the debt issuance process; and (7) debt maintenance procedures.

Conditions for debt issuance – The County will consider the use of debt financing only for one-time capital improvement projects. Long-term borrowing will not be used to finance current operations or normal maintenance. Debt financing may include general obligation bonds, revenue bonds, certificate of obligation, certificates of participation, tax notes, lease/purchase agreements, and other obligations permitted to be issued or incurred under Texas law. The County shall consider refunding outstanding bonds if one or more of the following conditions exist: (1) present value savings are at least 3% with certain exceptions, of the

par amount of the refunding bonds; (2) the bonds to be refunded have restrictive or outdated covenants; or (3) restructuring debt is deemed to be desirable.

Restrictions on debt issuance - Proceeds from long-term debt will not be used for current ongoing operations.

Debt Service Limitations – In evaluating debt capacity, general-purpose annual debt service payment should generally not exceed 20% of the County’s total budgeted expenditures for all funds.

Limitations on Outstanding Debt - As provided in the Constitution of the State of Texas, the Net Bonded Debt of Lee County shall not exceed twenty-five percent (25%) of the net value of the taxable real property of the County.

Characteristic of Debt Structure – The County will design the repayment of its overall debt so as to recapture rapidly its credit capacity for future use. The scheduled maturity of individual debt issued shall not exceed the expected useful life of the capital project of asset(s) financed. Also, the County shall consider purchasing bond insurance for debt issues when the present value of the estimated debt service savings from insurance (to be derived) is equal to or greater than the insurance premium.

Debt Issuance Process – The County shall use a competitive bidding process in the sale of debt unless market conditions the nature of the issue, such as refunding bonds, warrants a negotiated sale. The County will employ outside financial specialists, including financial advisors and bond counsel, to assist it in developing a bond issuance strategy, preparing bond documents and marketing bonds to investors.

Debt Maintenance Responsibilities – The County will seek to maintain and, if possible, improve current bond ratings to minimize borrowing costs and preserve access to credit. Lee County will adhere to a policy of full public disclosure with regard to the issuance of debt, and the County will meet all requirements for continuing disclosure on debt of the County.

BONDED DEBT COMPLIANCE MANAGEMENT POLICY

Lee County acknowledges and will abide by any federal or state law regarding tax-exempt bonds.

POLICY SUMMARY

Lee County will adhere to the following specific policy statement with regards (1) separate record keeping per bond issuance; (2) not mingling bond issuance money; (3) the use of bond proceeds only for their approved purposes; (4) the intent to use bond funds within three (3) years of issuance; (5) meeting post-issue reporting requirements; (6) keeping interest earning with bond principal or debt service; (7) maintaining an interest and sinking fund for all tax-exempt debt; and (8) maintaining the tax-exempt status of all outstanding bonded debt of the County.

Separate Accounting – Lee County will keep separate financial records of each bond issuance. A construction fund will be maintained for each bond issuance in the County’s general ledger, the fund will be accounted for separately from all other funds of the County, and the fund will be used solely to pay costs of the projects for which the debt obligations were issued.

Not Mingling Bond Funds – Bond proceeds will not be co-mingled with any other County funds.

Approved Purposes – Bond proceeds will only be used for allowable purposes as specified by bond election and bond order authorizing the issuance of the bonds.

Intent to Use within Three Years of Issuance – Lee County intends to use bond proceeds for their approved purposes within three (3) years of their issuance.

Post-Issue Reporting Requirements – The County will adhere to all reporting requirements and deadlines that are applicable to tax exempt bonds. Specifically, Lee County will comply with the requirements of Securities and Exchange Commission Rule 15c2-12 which requires the filing of annual financial reports and other financial data and the filing of any required material events notices with each agency designated as an information repository. Lee County will also comply with US Treasury Regulation Section 148 which requires the computation and payment of any arbitrage rebate owed no less frequent than five (5) years after issuing any tax-free debt.

Interest Earned Remains with Principal or Debt Service – Interest earned on bond proceeds will remain with the bond principal and will be used only to pay any cost overruns on approved projects, to fund new projects meeting the usage criteria in the original bond indentures, or it will be specified to go towards the payment of Debt Service.

Interest and Sinking Fund – Lee County will levy a tax on all taxable property in the County to pay principal of and interest on bonds or debt instruments issued. Amounts collected from the tax levied will be deposited to the credit of the Interest and Sinking Fund maintained in the accounting records of the County. Lee County will maintain its Interest and Sinking Fund in a manner to a proper matching of revenues and debt service payments on its debt issues. Specifically, the Interest and Sinking fund will be depleted at least once each bond year to the amount of the allowable carryover, all amounts deposited to the fund will be expended within twelve months of receipt, and all amounts received from the investment of the fund will be deposited to the fund and expended within twelve months.

Maintenance of Tax-Exempt Status – Lee County shall not use, permit the use, or omit the use of gross proceeds of any debt issuance in a manner which if allowed or omitted would cause the interest on any bond or debt instrument of the County to become includable in the gross income of the owner of the bond for federal income tax purposes. The County specifically will comply with bond covenants which prohibit: (1) private use or private payments of assets constructed or acquired with debt proceeds; (2) private loans of bond proceeds to any person other than a state or local government; (3) investment of bond proceeds in any investment with a yield that exceeds that of the bonds; (4) taking any actions that would cause the bonds to be federally guaranteed within the meaning of section 149(b) of the Internal Revenue Code; and (5) taking any unauthorized action having the effect of diverting arbitrage profits from payment to the US Treasury, Lee County will maintain its financial records until three (3) years after final payment of all bonds to show compliance with federal and state laws regarding tax-exempt debt.

INVESTMENT AND CASH MANAGEMENT

The Treasurer's Office will continue to collect, disburse, and deposit all funds on a schedule which ensures optimum cash availability, in accordance with Article 113.043, 113.065, 113.901, 113.001-005, 113.021-024, and 113.041-047.

The County Treasurer shall handle all original reconciliation of County bank accounts with the Depository Bank and shall resolve any financial difference between County and the Depository Bank.

The County Treasurer is the Investment Officer of the County as authorized by the Commissioners' Court and shall invest the funds of Lee County to achieve the highest and best yield pursuant to the Lee County Investment Policy.

Lee County shall maintain a written County Investment Policy, as approved by the Commissioners' Court, to achieve the highest and best yield, while at the same time, maintaining the security and integrity of said funds.

The County Treasurer will maintain an original copy of all security and/or surety pledges made by the Depository Bank in behalf of County funds.

The County Treasurer will maintain an original copy of all security advice for all County investment transactions.

The County Treasurer shall submit a quarterly investment report to the Lee County Commissioner's Court. There shall be a County Investment Committee, consisting of the County Treasurer, County Auditor, County Attorney, and a Commissioner appointed by the Lee County Commissioners' Court.

Lee County conducts its treasury activities with financial institution(s) based upon written contracts which specify compensating balances, service charges, term, and other conditions as authorized by the Local Government Code inclusive of the Revised Statutes of Texas.

GENERAL FUND UNRESERVED FUND BALANCE POLICY

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning. In most cases, discussions of fund balance will properly focus on a government's general fund.

Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unreserved fund balance for state and local governments.

The Governmental Accounting Standards Board (GASB) released Statement 54, "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classifications.

The purpose of this policy is to establish operating and reporting guidelines for the fund balances of the governmental funds for Lee County, Texas.

The County governmental-fund financial statements will present fund balances classified in a hierarchy based on the strength of the constraints governing how those balances can be spent. These classifications are listed below in descending order of restrictiveness:

Non-spendable Fund Balance: This classification includes amounts that cannot be spent because they: (a) are not in spendable form (e.g., inventories and prepaid items); (b) are expected to be converted into cash within the current period or at all (e.g., long-term receivables); or (c) are legally or contractually required to be maintained intact (e.g., the non-spendable corpus of an endowment).

Restricted Fund Balance: This classification includes amounts subject to usage constraints that have either been: (a) externally imposed by creditors (e.g., through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance: This classification includes amounts that are constrained to use for specific purposes pursuant to formal action of Commissioners' Court. These amounts cannot be used for other purposes unless the Court removes or changes the constraints via the same type of action used to initially commit them.

Assigned Fund Balance: This classification includes amounts intended by the County for use for a specific purpose, but which do not qualify for classification as either restricted or committed. The intent can be expressed by Commissioners' Court or by a Court designee (e.g., County Auditor). This classification applies to the positive unrestricted and uncommitted fund balances of all governmental funds except the General Fund.

Unassigned Fund Balance: This classification applies to the residual fund balance of the General Fund and to any deficit fund balances of other governmental funds.

Order of Spending: Where appropriate, County will typically use restricted, committed, and/or assigned fund balances, in that order, prior to using unassigned resources, but it reserves the right to deviate from this general strategy.

Minimum Fund Balance: County generally aims to maintain the following minimum fund balance:

General Fund: Unassigned fund balance of approximately 2.5 to 4.5 months of budgeted expenditures for the fiscal year, to be used for unanticipated needs.

1. A commitment of fund balance requires formal action as to purpose but not as to amount; the latter may be determined and ratified by the Court at a later date. This is often important near year-end, when a purpose or need is known but a cost is not.
2. An assignment of fund balance implies intent of the Commissioners' Court, but operationally, the ability to implement the intent may be delegated to one or more persons.

PROCEDURES

A goal of each year's budgeting process will be to adopt a budget that maintains compliance with the stated General fund unreserved fund balance policy.

Specific County financial conditions, economic conditions, or special initiatives may be considered reasons for temporary non-compliance with this policy.

In the event of either planned or unplanned non-compliance, it is the County's intention to take action during the annual budget process to reach compliance with two (2) annual budget cycles.

Actions in the budget process available to increase the unreserved General Fund balance may include increasing taxes, decreasing spending in specific areas, dedicating one-time revenues to fund reserves, or making transfers of excess fund balances from other funds.

In the event that the level of unreserved General Fund balance is judged to be in excess of the amount required by this policy, amounts over that required may be used to fund one-time, non-recurring expenditures such as acquisition of capital items. Excess fund balances generally should not be used to fund recurring operating expenditures.

CAPITAL BUDGET IMPACT ON OPERATING BUDGET

All Capital Improvement Program requests must include the operating budget impact of the request including but not limited to additional staffing, operating expenses as well as any cost savings anticipated if the request is approved and funded.

A Capital Improvement request form must be submitted with the overall capital project justification and operating expenses data. Projects without sufficient data will not be considered.

Operating expenses for capital projects will be funded on a pay-as-you-go basis for annual, recurring maintenance type expenses.

INTERNAL GUIDELINES FOR MANAGEMENT OF FEDERAL AND/OR STATE FUNDS

All costs charged by the County must be necessary, reasonable, allowable, and allocable to all Federal and/or State grant programs received administered by the County. The County must assure that all costs are appropriate and eligible including but not limited to the following areas of concern:

- Administrative requirements - Including duplication of benefits requirements, provisions related to charging pre-award costs, conflict of interest, reporting fraud, and distinction between agencies/government components, contractors, developers, and beneficiaries;
- Recordkeeping and Reporting requirements - Including records retention and financial reporting requirements;
- Procurement requirements - Including requirements related to bonding, insurance, suspension, and debarment;
- Contract conditions;
- Force Account - Including requirements for tracking, documenting, and charging personnel costs and applicable fringe benefits and classification, purchasing, tracking, insuring, and disposing of equipment, supplies, and federally purchased tangible and intangible property;
- Contract amendments;
- Contract closeout;
- Monitoring and Quality Assurance - Including requirements related to preventing fraud, waste, and abuse;
- Audit - Including Single Audit or program-specific audit requirements

The following is a list of key federal and state regulations governing financial management of grant programs:

- 24 CFR § 570 Subpart I- governs the state CDBG-DR program;
- 2 CFR § 200, including all of Subpart E Cost Principles;
- Uniform Grant Management Standards (UGMS) - Texas Comptroller of Public Accounts and guidance under 2 CFR § 200;
- Texas Local Government Code Chapter 171

It is the County's responsibility to be knowledgeable and compliant with these requirements to ensure the appropriate, effective, timely, and eligible use of all funds related to Federal and/or State Programs. The County is responsible for monitoring vendors and projects and compliance with applicable financial management standards, for processing payment requests for funds, and for audit review.

A cost objective is a pool of related costs, which could be related based on the County's department's function, eligibility, activity, agreement with State and/or Federal agencies or any other basis. The term is used to capture a variety of scenarios in which costs may be categorized for purposes of cost allocation or eligibility determinations.

Per 24 CFR § 570.502, through established budgets and accounting records, the County is responsible for ensuring all Federal and/or State expenditures are authorized in an approved, documented budget and do not exceed the total budget amount and do not exceed the amount in the County's grant agreement(s).

The County will use one of two general methods available to draw federal and/or state grant funds to pay for project and vendor costs: the reimbursement method and the cash advance method.

- The reimbursement method entails a transfer of grant funds to the County based on actual expenditures already incurred by the County before it requests a draw;
- The cash advance method entails the transfer of grant funds from the federal and/or state agency based upon the County's received invoices before the actual cash disbursements have been made by the County.

When required by a grant, the County will ensure that all received grant funding is held in an insured, interest-bearing account if the cash advance basis process option is used (2 CFR § 200.305(b)). Distinct accounting information for each grant is created. Accurate records of encumbrances/obligations against distinct line items within each grant for vendor contracts are made. Accurate records on grant awards, unobligated balances, assets, liabilities, expenditures, program income (if any) and applicable interest are kept and supported by sources documentation, including vendor contracts, invoices, and purchase orders.

Pursuant to 2 CFR § 200.302(a), the County's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, are sufficient to permit the preparation of reports required to demonstrate compliance with general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the County's State and/or Federal grant agreement(s).

Lee County through its annual audit process has proven effective control over, and accountability for, all funds, property, and other assets in its possession. The County makes every effort to adequately safeguard all assets and assure that they are used solely for their intended purpose.

Financial Records for all Federal and/or State grant programs include the following:

- Transaction registry documenting:
 - o All invoices associated with each Request for Payment; and
 - o Source of funds for each invoice (grant funds by activity, matching funds, and/or other funds)
- Source documentation, including the following:
 - o Copies of Requests for Payment;
 - o Addendum record of direct deposit payments;
 - o Verification of deposits;
 - o Monthly bank statements
 - o Check register/transaction ledger;
 - o Employee time sheets (as applicable);
 - o Equipment time record sheets (as applicable);
 - o Property inventory;

- o Purchase orders, invoices, and contractor requests for payments;
- o Electronic Transfer Form (EFT);
- o All original source documents

The County for each grant agreement received, establishes Responsible Persons. Through resolution, the County identifies the Responsible Persons (at least 2, preferably 4 by job title) responsible for both contractual documents (executed County agreement(s), associated amendments, and various program certifications) and financial documents (requests for payment, issuance of check).

The County, where allowable by the Federal and/or State funding program, will authorize direct deposit to receive payments from the agency(ies) to post directly to the County's local bank account.

The County will ensure that there exists staff and contractor capacity necessary to manage all grant funds under its control. The County may procure a Grant administrator to assist with management of grant compliance, subject to 2 CFR 200 procurement guidelines and requirements.

Eligible/Allowable Costs: All costs charged to the County's grant agreement(s) will be deemed eligible as identified in each Grantor's agreement/implementation manual. Eligible costs are those that conform to the federal/state requirements, including limitations and waivers described in applicable Federal Register Notices, comply with federal cost principles, and align with all associated cross-cutting federal requirements (Davis Bacon and Related Acts, Environmental requirements, etc.) and State and Local law.

The County will assure pursuant to 2 CFR § 200.403, costs meet the following general criteria to be allowable as a charge against any Federal award:

- Costs must be necessary and reasonable for the performance of the Federal award and be allocable to that award and not to a different award;
- Costs must conform to any limitations or exclusions set forth in 2 CFR § 200 or in the Federal award as to types or amount of cost items;
- Costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the County;
- Costs must be accorded consistent treatment;
 - o A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost;
- Costs must be determined in accordance with generally accepted accounting principles (GAAP);
- Costs must be adequately documented

Reasonable Costs (2 CFR § 200.404): A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration will be given to:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the County or the proper and efficient performance of the State and/or Federal award;
- The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, and other laws and regulations; and terms and conditions of the State and/or Federal award;
- Market prices for comparable goods or services for the geographic area;

- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County, its employees, the public at large, the State Government and/or Federal Government;
- Whether the County significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the cost

The County will ensure that all grant reimbursement requests meet the definition of Allocable Costs (2 CFR § 200.405 and § 200.406) A cost is allocable to a particular grant, County agreement, vendor contract, program or other cost objective if the goods or services involved are chargeable or assignable to that cost objective in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for that cost objective;
- Benefits both that cost objective and other work of the County and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the County and is assignable in part to the specified cost objective in accordance with 2 CFR § 200.

Any cost allocable to a particular cost objective may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the County from shifting costs that are allowable under two or more cost objectives in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Costs should only be charged net of all applicable credits. Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the cost objective. Examples include:

- Purchase discounts;
- Rebates or allowances;
- Recoveries or indemnities on losses;
- Insurance refunds or rebates; and
- Adjustments of overpayments or erroneous charges

To the extent that such credits accruing to or received by the County relate to allowable costs, they must be credited to the State and/or Federal award either as a cost reduction or cash refund, as appropriate. These credits do not constitute program income.

The County will submit a draw request for eligible costs as often as is needed, subject to limitations in grant agreements and at least quarterly throughout the life of a project. The County will submit costs to a Grantor for draw within 60 days of receipt of invoices as allowable. The County will ensure Draw requests are submitted timely to the granting agencies.

Pursuant to 24 CFR § 570.489(c), 2 CFR § 200.305(b), and 31 CFR § 205, the County will only use the cash advance method when the period elapsing between receipt/deposit of funds and disbursement for eligible costs is permitted by the grant agreement to exceed 30 or more days.

INTERNAL CONTROLS POLICY AND PROCEDURES

The County is in continual process of establishing written policies and procedures for internal controls and guidance documentation for responsible financial management of federal and/or state funds. Per 2 CFR § 200.303 Lee County must:

- (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.
- (c) Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
- (d) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings.
- (e) Take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive or the non-Federal entity considers sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

In addition to the Code of Federal Regulations guidance of internal controls, Lee County follows provisions for Management of County Money pursuant to Local Government Code, Chapter 113. For disbursement of money:

The County Treasurer shall disburse the money belonging to the County and shall pay and apply the money as required by law and as the Commissioners’ Court may require or direct, not inconsistent with law.

Except as provided by Local Government Code Chapter 156, a person may not spend or withdraw money from the county treasury except by a check or order for payment drawn on the county treasury, whether or not the money is in a county depository as required by law.

The County Treasurer may not disburse money out of the county treasury without an order for payment from an officer who is authorized by law to issue the order.

If the County Treasurer doubts the legality or propriety of an order presented to the Treasurer for payment, the Treasurer may not make the payment. The Treasurer shall report the matter to the Commissioners’ Court for the court's consideration and direction. The Treasurer may require that the claim supporting the order be made available and verified by an affidavit after the claim is approved for payment by the Commissioners’ Court.

If the County Treasurer is satisfied that an original check or other order drawn on the county treasury by a proper authority is lost or destroyed, the Treasurer may issue a duplicate instrument in place of the original. The Treasurer may not issue a duplicate until an applicant has filed an affidavit with the

Treasurer that states that the applicant is the true owner of the original instrument and that, to the best knowledge and belief of the applicant, the original is lost or destroyed.

All claims must be approved by Commissioners' Court before the Treasurer disburses claim payments pursuant to the Local Government Code.

The County Treasurer and the County Depository may not pay a check or order for payment unless it is countersigned by the County Auditor. Both the Treasurer's and the Auditor's signatures are automatically printed when the checks are created. The County Auditor's office then validates the checks to make sure they are a properly associated with valid claims approved in Commissioners' Court. This does not apply to a check or order for jury service or for restitution collected on behalf of an individual as authorized by law.

With respect to applying the separation of duties to disbursements, no one person has complete control over every phase of a significant transaction. For example, a department head or official submits a claim or order for payment to the County Treasurer. The Treasurer enters the claim in the accounts payable register and then submits the claim to the County Auditor for approval. The Auditor then examines and approves the claim. Thereafter, the Treasurer presents the claim to Commissioners' Court for approval. After receiving approval from the Commissioners' Court, the Treasurer then issues a check for payment. The check requires both the Treasurers' and County Auditor's signature.

In addition to disbursing County funds, pursuant to Local Government Code 113.008, the County Treasurer shall also reconcile all balances and transactions for each treasury account in the county depository's statement of activity to the transactions shown in the Treasurer's records. Given both the limited amount of County financial resources for personnel and meeting the Local Government Code statutory requirements, the Treasurers' office does not completely fulfill the prescribed separation of duties recommended for issuing checks and reconciling bank statements. This means a person issuing checks may also reconcile the bank statements.

Payroll is processed in the Lee County Treasurer's office. Therefore, any one person in the Treasurer's office may issue checks for grant expenses and also may also have duties assigned to process payroll and print paychecks. The process for paying grant expense claims are separated among multiple individuals and departments of the County.

SECTION V

Lee County, Texas
Changes to the Original Proposed Budget
2023-2024 Budget Year
As of September 11, 2023
Version A

Account #	Account Description	Proposed Budget	Changes	Changes to Proposed Budget
1000.0390.3999	Budgeted Carryover (Pr Yr)	(5,551,486.00)	(10,928.00)	(5,562,414.00)
1000.0391.3920	Transfers from Flood Grant Fund	(142,352.00)	(12,709.00)	(155,061.00)
1000.0391.3925	Transfers from Rural S/O Grant Fund	-	(175,000.00)	(175,000.00)
1000.0391.3926	Transfers from Rural Prosecutor Grant Fund	-	(73,000.00)	(73,000.00)
1000.0401.4001	Full-Time	238,212.00	4.00	238,216.00
1000.0425.4002	Part-Time	20,505.00	3.00	20,508.00
1000.0425.4116	Retirement - Cnty Contribution	2,152.00	1.00	2,153.00
1000.0435.4001	Full-Time	38,598.00	41,016.00	79,614.00
1000.0435.4020	Annual Salary Adjustment	325.00	650.00	975.00
1000.0435.4100	Payroll Taxes - Cnty Match	3,575.00	3,187.00	6,762.00
1000.0435.4116	Retirement - Cnty Contribution	3,928.00	4,304.00	8,232.00
1000.0435.4120	Emp Health Ins - Cnty Portion	11,411.00	15,711.00	27,122.00
1000.0435.4123	Emp Dental Ins - Cnty Portion	272.00	272.00	544.00
1000.0435.4126	Emp Life Ins - Cnty Paid	52.00	113.00	165.00
1000.0435.5226	Expert Wtnss & Fornsc Cost	100,000.00	(50,000.00)	50,000.00
1000.0450.4001	Full-Time	214,801.00	1.00	214,802.00
1000.0452.4001	Full-Time	175,243.00	1.00	175,244.00
1000.0452.4123	Emp Dental Ins - Cnty Portion	815.00	272.00	1,087.00
1000.0453.4001	Full-Time	82,349.00	2.00	82,351.00
1000.0453.4116	Retirement - Cnty Contribution	9,075.00	1.00	9,076.00
1000.0454.4001	Full-Time	135,685.00	1.00	135,686.00
1000.0475.4065	Expense Allowance	4,200.00	3,600.00	7,800.00
1000.0475.4100	Payroll Taxes - Cnty Match	22,970.00	275.00	23,245.00
1000.0497.4001	Full-Time	135,685.00	1.00	135,686.00
1000.0499.4001	Full-Time	334,933.00	1.00	334,934.00
1000.0552.4001	Full-Time	55,111.00	1.00	55,112.00
1000.0552.4116	Retirement - Cnty Contribution	6,194.00	1.00	6,195.00
1000.0553.4001	Full-Time	55,111.00	1.00	55,112.00
1000.0553.4116	Retirement - Cnty Contribution	6,194.00	1.00	6,195.00
1000.0554.4001	Full-Time	55,111.00	1.00	55,112.00
1000.0554.4116	Retirement - Cnty Contribution	6,194.00	1.00	6,195.00
1000.0560.4001	Full-Time	1,562,148.00	27,639.00	1,589,787.00
1000.0560.4060	Clothing / Uniform Allnce	27,600.00	(1,200.00)	26,400.00
1000.0560.4062	Certification Pay	110,400.00	(4,800.00)	105,600.00
1000.0560.4065	Expense Allowance	14,439.00	(14,439.00)	-
1000.0560.4100	Payroll Taxes - Cnty Match	140,544.00	551.00	141,095.00
1000.0560.4116	Retirement - Cnty Contribution	189,780.00	744.00	190,524.00
1000.0560.4126	Emp Life Ins - Cnty Paid	4,714.00	20.00	4,734.00
1000.0562.4001	Full-Time	986,710.00	4,807.00	991,517.00
1000.0562.4003	Temp / Seasonal	16,511.00	(4,807.00)	11,704.00
1000.0562.4116	Retirement - Cnty Contribution	116,057.00	1.00	116,058.00

Changes to the Original Proposed Budget
2023-2024 Budget Year
As of September 11, 2023
Version A

Account #	Account Description	Proposed Budget	Changes	Changes to Proposed Budget
1000.0580.4120	Emp Health Ins - Cnty Portion	15,712.00	(4,301.00)	11,411.00
1000.0700.7035	Transfer to Rural S/O Grant Fund	-	175,000.00	175,000.00
1000.0700.7036	Transfer to Rural Proscecutor Grant Fund	-	73,000.00	73,000.00
1200.0390.3999	Budgeted Carryover (Pr Yr)	(170,000.00)	(60,000.00)	(230,000.00)
1200.0409.4227	Economic Development Expenses	182,000.00	58,000.00	240,000.00
1501.0390.3999	Budgeted Carryover (Pr Yr)	(820,000.00)	(10,500.00)	(830,500.00)
1501.0611.4001	Full-Time	222,747.00	1.00	222,748.00
1502.0612.4001	Full-Time	267,372.00	1.00	267,373.00
1503.0613.4001	Full-Time	309,460.00	1.00	309,461.00
1504.0390.3999	Budgeted Carryover (Pr Yr)	(700,000.00)	(8,500.00)	(708,500.00)
1504.0614.4001	Full-Time	267,371.00	2.00	267,373.00
2832.0340.3741	Technology Fees	1,000.00	850.00	1,850.00
2832.0450.4224	Technology Expenses	2,000.00	(1,000.00)	1,000.00
2834.0488.4282	Video Expenses	7,700.00	(500.00)	7,200.00
3900.0390.3999	Budgeted Carryover (Pr Yr)	(142,352.00)	(12,709.00)	(155,061.00)
3900.0700.7001	Transfer to General Fund	142,352.00	12,709.00	155,061.00
4001.0409.4001	Full-Time	54,228.00	(10,728.00)	43,500.00
4001.0409.4100	Payroll Taxes - Cnty Match	4,149.00	(821.00)	3,328.00
4001.0409.4116	Retirement - Cnty Contribution	5,602.00	(1,108.00)	4,494.00
4001.0409.4126	Emp Life Ins - Cnty Paid	149.00	(31.00)	118.00
4060.0330.3330	State - Rural S/O Salary Asst Grant Program	-	(350,000.00)	(350,000.00)
4060.0391.3900	Transfers from General Fund	-	(175,000.00)	(175,000.00)
4060.0560.4202	Furn & Equip (Not CA)	-	25,000.00	25,000.00
4060.0560.5516	Furniture & Equipment	-	100,000.00	100,000.00
4060.0560.5517	Vehicles Ovr 5K	-	225,000.00	225,000.00
4060.0700.7001	Transfer to General Fund	-	175,000.00	175,000.00
4061.0330.3331	State - Rural Prosecutor's Office Salary	-	(175,000.00)	(175,000.00)
4061.0391.3900	Transfers from General Fund	-	(73,000.00)	(73,000.00)
4061.0475.4001	Full-Time	-	107,991.00	107,991.00
4061.0475.4002	Part-Time	-	40,000.00	40,000.00
4061.0474.4100	Payroll Taxes - Cnty Match	-	11,321.00	11,321.00
4061.0475.4116	Retirement - Cnty Contribution	-	15,288.00	15,288.00
4061.0475.4126	Emp Life Ins - Cnty Paid	-	400.00	400.00
4061.0700.7001	Transfer to General Fund	-	73,000.00	73,000.00
	Total All Funds	\$ (1,156,744.00)	\$ (34,333.00)	\$ (1,191,077.00)

Note: (#) or negative number = credit balance or credit applied to account. A debit balance or debit applied is a positive #. Income accounts have credit balances and expenditure accounts have debit balances. A debit reduces an income balance and a credit increases it. A debit increases an expenditure balance and a credit reduces it.

Section VI

BUDGET AMENDMENTS & LINE-ITEM TRANSFERS